Previous references.

(1) G. 7 18 of 01-02

(2) (Gen (Finance)
Gen fin 18 of 03

(3) " 356 of 03.

Later references.

G. 7 of 03 902-03

B. Dec 09 81-2. G. 2 100 09

1903.

(Gen (Finance)

File No. 4 of 03-04

Serial Nos. 1 — 2

p. 48.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 — 2

Part B. ~~for~~

SUBJECT.

Comptroller's Confidential notes on the Budget for 03-04 in re powers and duties of the Comptroller; employment of apprentices out of the savings of his Office on financial arrangements in connection with the 2nd installation of the Canvery power Scheme

S.C. No 1 Memo 27.7.03 from the Comptroller
Submits his Confidential notes raising the points mentioning above.

1 2 G.O. No. H. 1086-1128 of 29.10.03 to the Comptroller
The D.C's & Dd Heads of Depts

passes orders on the above observing that the Comptroller has raised questions which do not directly bear upon the estimates submitted and would have been more appropriately placed before Govt as independent matters, instead of being brought in as side issues in connection with the budget.

G. R. S. 58

Serial No. 1.

Confidential

Note on Budget

1903-04.

and this deciding on all accounts procedure

CONFIDENTIAL.

NOTES ON BUDGET ESTIMATE FOR 1903-04

BY THE

COMPTROLLER TO THE GOVERNMENT OF MYSORE.

Part I.

General Review.

1. In para 3 of Government Order No. Fl. 1150-1192, dated 7th February 1903, certain rules "in respect to Finance and Accounts and Budget procedure" are issued to be strictly followed in future. In para 1, Chapter I, Part II of these rules, it is laid down that one of the duties of the Comptroller is to advise Government "on all matters of Finance". — and expenditure —

2. In succeeding para 5 of the same order, Government however seem to restrict the exercise of this function to "all expenditure with regard to resources and whither the expenditure can be met" regarding which Government have consulted the Comptroller.

3. In the absence, therefore, of clear and definite orders in regard to the duties and responsibilities of the Comptroller and in the light of the fact that in financing for funds the advice of the Department requiring funds is accepted in preference to that of the Comptroller as has been done in the case of the 2nd Installation at the Cauvery Falls (para 48, Part II of my Budget Notes) I feel, I might be travelling beyond my province if I were to make my own observations and suggestions on the various increases proposed and sanctioned, and on the general effect of this budget on the *finances* of the Province as required by para II (III), Chapter II, Part II of the Financial Rules above referred to.

4. I have therefore strictly confined myself in this review to placing before Government a bare statement of certain Arithmetical facts and results. My opinion whether the expenditure that may be finally fixed and communicated to me by Government after consideration of this Budget "can be met" from the *resources* will be submitted later on with my "Ways and Means Estimate" prescribed in para 17, Chapter I, Part II of the Financial Rules above referred to.

5. From the specially classified general Abstract No. I, it will be found that the total income under all heads of account is estimated at Rs. 2,06,61,000 against Rs. 2,02,19,000 of the Revised Estimate, and the total expenditure at Rs. 2,12,30,000 against Rs. 2,02,86,000 resulting in a deficit of Rs. 5,69,000 against Rs. 67,000 of the Revised Estimate.

6. The total receipts under Principal Heads of Revenue, *i. e.*, purely Tax Revenue excluding Royalty from Gold Mines are estimated at Rs. 1,64,45,000 against Rs. 1,61,74,000 of the Revised Estimate, the direct demand on this Revenue being Rs. 29,41,000 against Rs. 28,42,000 of the Revised Estimate. The percentages of direct demand on the total Revenue are 17·88 and 17·57 respectively. The Net Revenue available for the salaries and expenses of the Civil and Military Departments and for Miscellaneous Civil charges and Public Works Department being Rs. 1,35,04,000 and Rs. 1,33,32,000 respectively.

7. The net expenditure under Salaries and Expenses of the above departments are estimated at Rs. 59,42,000 against Rs. 56,74,000 of the Revised Estimate. The percentages of the net grant for each department on the net available Tax Revenue are entered against each. Increases appear in all the departments except Administration and Muzrai.

8. Under Miscellaneous Civil charges all the items except the first are fixed and recurring and call for no remarks. Under "Miscellaneous General" the budget is considerably better than the Revised Estimate which includes charges on account of Installation and the Delhi Durbar.

9. From the Public Works Budget received from Government, I have transferred the grant for Kolar Gold Fields Water Works to Commercial. Service being capital outlay on reproductive works. The balance of Rs. 29,59,000 provides not only for ordinary works but also for special Sanitary Improvements to Mysore City.

10. *Commercial Service*—The income from Royalty is fixed at about the same amount as that of the Revised Estimate. It also provides for the usual payment of guaranteed interest to Southern Mahratta Railway Company, resulting in a net deficit of Rs. 2,07,000 against Rs. 1,61,000 of Revised Estimate. The Revenues from the first Installation at the Cauvery Falls are estimated to yield net Rs. 11,11,000 against Rs. 8,35,000 of the Revised Estimate.

Provision is also made for the following capital outlay:—

			Rs.
1	Railways		1,83,000
2	Kolar Gold Fields Water Works	6,34,000	
	Add amount of last year's grants resigned	2,35,000	8,69,000
3	Second Installation of the Cauvery Falls according to the terms of Agreement		7,50,000
		Total ...	18,02,000

11. Having summarized the net result of the Budget I venture to append two extracts from the Progress Registers maintained in this office in regard to the compilation, consolidation and printing of this Budget and to suggest that, in order to avoid all delay in future and to enable this office to submit the Provincial Budget complete with my notes before the due date *viz.*, 15th May, the following additions may be made to the rules in Chapter II, Part II of the Financial Rules sanctioned in Government Proceedings No. FL 1150-1192—18-1901-02, dated 7th February 1903.

(1) Heads of Departments to be told that if their Budgets be not received on or before the dates prescribed in Schedule A of the Financial Rules, the provisions of the previous year's Budget will be repeated and sanctioned by Government.

(2) Government sanction of Departmental Budgets to be communicated to the Comptroller on or before 1st of May. If no such sanction be communicated before that date, the Comptroller should be authorized to repeat the provision of the previous year's Budget in his consolidated Budget and for any additions and modifications proposed or subsequently sanctioned, to submit a separate list for consideration of Government along with the Provincial Budget.

(3) Individual sanctions of additions, modifications intended to be included in the Budget should be communicated to be Comptroller on or before 1st of May. Any sanction subsequently accorded will be listed separately and submitted to Government along with the Provincial Budget.

(4) To prevent delay in the Press, the Forms of the Budget and of the Comptroller's Notes thereon should be kept standing with the Type, and the Superintendent of Government Printing should on no account break them up without the special sanction of Government obtained through the Comptroller.

(5) To meet occasional as well as periodical special calls and pressure of work, such as calls from Government for special returns and reports, Test audit of this office accounts, the preparation of the annual Budget, statements with notes for the Dasara Speech and the final closing of the annual accounts, and also to maintain in the office a fair number of apprentices under training, the Comptroller should be authorised to utilize the entire savings of the office establishment.

Note.—The average amount of savings of this office will be about Rs. 700. In British India each local account office is empowered to utilize such savings to the extent of Rs. 2,400 for this purpose in addition to a special grant for extra Temporary establishment for bringing up arrears which the Comptroller General can sanction to the extent of Rs. 25,000 *vide* Articles 1674 & 1675, Civil Account Code, Vol.II. On representing these facts Government were pleased to sanction in the year 1895 Rs. 300 for arrears and in April 1897 Rs. 360 out of savings of the establishment. After 5 years' experience a further representation was made to Government and sanction applied for increasing the maximum limit of Rs. 360 to Rs.500 but the Government was pleased to consider that there seemed to be no necessity for such increase and declined to sanction it (Government Order No. Fl. 243, dated 28th July 1902).

STATEMENT No. 1.

(In thousands of Rupees).

	1900—1901.			1901—1902.			1902—1903 Revised.			1903—1904 Budget.			Percentage of Expenditure on Income. (Revised Estimate of 1902-03.)	Percentage of Expenditure on Income. (Budget of 1903-04.)
	Receipts.	Expenditure.	Net.	Receipts.	Expenditure.	Net.	Receipts.	Expenditure	Net.	Receipts.	Expenditure.	Net.		
A PUBLIC SERVICE AND PRINCIPAL HEADS REVENUE.														
I. PRINCIPAL HEADS OF REVENUE.														
1. Land Revenue ...	98,31	18,60	79,66	97,71	17,86	79,75	98,09	18,13	79,86	94,64	17,39	79,58	18·48	17·63
Refunds ...	...	5	...	...	10	...	...	10	...	...	1,67	...	...	...
2. Forests	12,58	3,87	8,64	14,35	4,67	9,68	14,85	4,86	9,65	15,16	5,14	9,99	32·72	33 91
Refunds ...	...	7	...	...	...	...	...	34	...	...	3	...	...	...
3. Excise	36,17	3,20	32,66	34,51	2,91	31,27	35,13	3,22	31,59	35,65	3,33	31,99	9·16	9·34
Refunds ...	...	31	...	...	33	...	...	32	...	...	33	...	...	...
4. Assessed Taxes ...	2,16	...	2,16	2,10	...	2,10	2,15	...	2,15	2,15	...	2,15	...	...
Refunds ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5. Sayer customs ..	3,10	14	2,96	3,53	15	3,38	3,41	15	3,26	3,47	15	3,32	4·40	4·32
Refunds ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6. Salt	14	...	14	17	...	17	17	...	17	17	...	17	...	...
Refunds ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7. Stamps	7,94	32	7,37	7,49	36	6,88	6,92	27	6,41	7,99	29	7,45	3·90	3·63
Refunds ..	...	25	...	...	25	...	...	24	...	...	25	...	...	...
8. Registration	1,25	74	51	1,17	75	42	1,02	79	23	1,22	83	39	77·45	68·03
Refunds ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total I ...	161,65	27,55	134,10	161,03	27,38	133,65	161,74	28,42	133,32	164,45	29,41	135,04	17·57	17·38
II. SALARIES AND EXPENSES OF PUBLIC DEPARTMENT.														
9. General Administration ...	68	8,29	7,61	8	7,55	7,47	6	7,55	7,49	5	7,22	7,17	5·62	5·30
10. Law and Justice ...	78	10,22	9,44	78	10,15	9,37	82	10,14	9,32	1,02	10,68	9,66	6·99	7·14
11. Police	5	9,66	9,61	34	9,63	9,29	13	9,44	9,31	17	10,38	10,21	6·98	7·55
12. Education	95	6,66	5,71	93	7,00	6,07	98	7,02	6,04	1,00	7,92	6,92	4·53	5·12
13. Muzrai	...	3,55	3,55	...	3,28	3,28	...	3,30	3,30	...	3,29	3,29	2·47	2·43
14. Medical	29	4,29	4,00	32	4,89	4,57	34	4,83	4,49	14	5,27	5,13	3·37	3·79
15. Scientific and other Minor Department.	23	3,03	2,80	41	3,50	3,09	51	3,04	2,53	44	3,00	2,56	1·89	1·89
16. Military	15	10,58	10,43	33	14,09	13,76	11	14,37	14,26	21	14,69	14,48	10·69	10·71
Total II ..	3,13	56.28	53,15	3,19	60,09	56,90	2,95	59,69	56,74	3,03	62,45	59,42	42·56	43·93
III. MISCELLANEOUS CIVIL CHARGES.														
17. Miscellaneous ...	1,68	12,46	10,78	1,65	4,85	3,20	1,22	11,29	10,07	1,24	4,42	3,18	7·55	2·36
17. (a) Famine Relief ...	...	...	...	...	...	...	...	...	...	...	1	1	...	...
18. Subsidy	...	35,00	35,00	...	35,00	35,00	...	35,00	35,00	...	35,00	35,00	26·25	25·87
19. Political and State Pensions.	...	2,51	2,51	...	3,22	3,22	...	3,27	3,27	...	3,30	3,30	2·45	2·44
20. Civil pensions ...	...	3,35	3,35	...	3,70	3,70	...	3,38	3,38	...	3,61	3,61	2·54	2·67
21. Civil List	...	14,00	14,00	...	14,00	14,00	...	1400	14,00	...	14,00	14,00	10·50	10·35
Total III ...	1,68	67,32	65,64	1,65	60,77	59,12	1,22	66,94	65,72	1,24	60,34	59,10	49·29	43·69
IV. PUBLIC WOGKS CHARGED TO REVENUE.														
22. Public Works and Sanitary Departments.	25	25,82	25,57	31	25,31	25,00	20	25,89	25,69	24	29,59	29,35	19·27	21·697
Total I to IV ..	166,71	176,97	10,26	166,18	173,55	7,37	166,11	180,94	14,83	168,95	181,79	12,83	...	...

STATEMENT No. 1.

(In thousands of Rupee).

	1900—1901.			1901—1902.			1902—1903 Revised.			1903—1904 Budget.			Percentage of Expenditure on Income (Revised estimate of 1902-03.)	Percentage of Expenditure on Income (Budget of 1903-04.)
	Receits.	Expenditure.	Net.	Receits.	Expenditure.	Net.	Receits.	Expenditure.	Net.	Receits.	Expenditure.	Net.		
Brought forward ...	166,71	25,82	— 10,26	166,18	173,55	— 7,37	166,11	180,94	— 14,83	168,96	181,79	— 12,83		
B. FINANCIAL SERVICE.														
1. Interest and Profit or Loss on Investments.	4,04	3,99	+ 5	3,81	4,22	— 41	2,82	3,43	— 61	2,86	2,63	+ 23		
Total A and B ...	170,75	189,93	— 19,21	169,99	177,77	— 7,78	168,93	184,37	— 15,44	171,82	184,42	— 12,6[illegible]		
C. INDUSTRIAL AND COMMERCIAL SERVICES														
1. Gold Mines	14,45	...	+ 14,45	16,07	...	+ 16,07	16,10	...	+ 16,10	16,00	...	+ 15,89		
Refunds ...	...	...	...	...	...	...	...	...	...	...	11	...		
2. Capital Outlay on Gold Mines Water Works.	...	...	...	...	...	...	...	2,31	— 2,31	...	8,69	— 8,69		
3. Railways A. Revenue Account.	6,60	8,65	— 2,05	5,90	8,82	— 2,92	5,41	7,02	— 1,61	5,15	7,22	— 2,07		
3. Railways B. Capital outlay.	...	1,75	— 1,75	...	2,55	— 2,55	...	36	— 36	...	1,83	— 1,83		
4. Canvery Falls. A. Revenue Account.	...	...	...	...	1,13	— 1,13	11,75	3,40	+ 8,35	13,64	2,53	+ 11,11		
4. Canvery Falls. B. Capital Outlay including 2nd Installation	...	20,88	— 20,88	...	24,54	— 24,54	...	5,40	— 5,40	...	7,50	— 7,5[illegible]		
Total C	21,05	31,28	— 10,23	21,97	36,84	— 14,87	33,2[illegible]	18,49	+ 14,7[illegible]	34,79	27,[illegible]	+ 6,[illegible]		
GRAND TOTAL ...	191,8[illegible]	212,24	— 20,44	191,96	214,61	— 22,65	202,19	202,86	— 67	206,61	212,[illegible]	— 5,[illegible]		

EXTRACT No. 1.

Statement showing Dates of Receipt of Departmental Budget Estimates for 1903–1904, and Government Sanctions thereon.

Department or Office.	Due Date.	Date of Receipt in the Comptroller's Office.	Dates of Provisional and Final Sanctions of Government.	Dates of Receipts of Government Orders and requests for Additions and Alterations.
Deputy Commissioner, Bangalore ...	15th February	20–2–1903		Fl. 2270-1, dated 20-6-03 Fl. 5, dated 8-7-03 1915–J. F. 13 of 1902, dated 29-5-03
Do Kolar ..		20–2–1903		
Do Tumkur ...		18–3–1903		
Do Shimoga ...		23–2–1903		
Do Kadur ...		20–3–1903		
Do Chitaldrug ...		26–2–1903		
Do Hassan ...		20–3–1903		
Do Mysore ...		20–2–1903		
Superintendent of Revenue Survey and Settlements. ...	25th February...	9–2–1903	Fl. 1462-3, dated 9–3–03; 2304-18, dated 24–6–03.	
Superintendent of Inam Settlements ...	25th February..	16–2–1903	Fl. 1437-8, dated 6–3–03; 2304-18, dated 24–6–03.	
Forest	1st March ..	4–3–1903	722-31–7069-78, dated 15–5–03.	
Excise	1st March ...	2–4–1903	Fl. 1899-900, dated 12–5–03.	
Superintendent of Stamps	15th February..	16–2–1903	Fl. 150[illegible]-6, dated 14–3–03; 2304-18, dated 24–6–03.	
Stamp Manufactory	15th February..	16–2–1903	Fl. 1511-2, dated 16–3–03; 2304-18, dated 24–6–03.	
Inspector General of Registration ...	20th February...	20–2–1903	Fl. 1538-9, dated 17–3–03; 2304-18, dated 24–6–03.	
Dewan's Office	25th March ...	18–5–1903	Fl. 2001, dated 16–5–03; Fl. 42, dated 6–7–03.	
Private Secretary to H. H. the Maharaja.	25th March ..	16–2–1903	Fl. 1829-30, dated 4–5–03; Fl. 2001-2, dated 2–6–03.	
Revenue Commissioner	15th March ...	31–3–1903	Fl. 35-6, dated 4–7–03.	
State Huzur Treasury	15th February ..	16–2–1903	Fl. 1439-40, dated 6–9–03, 2304-18, dated 24–6–03.	
Superintendent, Government Printing...	25th February..	27–2–1903	Fl. 1597-8, dated 15–4–03; 2304-18, dated 24–6–03.	1633-8–Mis. 2513, dated 20–5–03.
Do Stationery.	25th February...	21–2–1903	Fl. 1766-7, dated 30–4–03; 2304-18, dated 24–6–03.	
Inspector of Agricultural Banks ..	15th February...	6–2–1903	Fl. 1458-9, dated 9–3–03; 2304-18, dated 24–6–03.	Fl. 2244-6, dated 19-6-03
Muzrai Department	1st March ..	7–3–1903	Fl. 1533-4, dated 17–3–03; 2304-18, dated 24–6–03.	
Cauvery Falls Electric Power Transmission Scheme.	31st March ..	17–4–1903	Fl. 1552-3, dated 18–3–03; 2294-5, dated 24–6–03.	
Inspector General of Prisons	5th March ..	11–3–1903	Fl. 2114-5, dated 8–6–03.	
Government Advocate ...	.....	16–2–1905	Fl. 15-7, dated 3–7–03.	1862-4–I F. Mis., dated 21–5–03 1990-93–J. F. 16-99 dated 9–7–03
Chief Court	10th March ...	23–3–1903		
Inspector General of Police	1st March ...	16–3–1903	Fl. 1634-5, dated 31–3–03-2-4; Fl 2303-18, dated 24–6–03.	2075-6–J. F. 140-03, dated 25–6–03
Inspector General of Education ..	20th March ...	24–3–1903	Fl. 46 dated 6–7–03.	
Medical	5th March ...	17–4–1903	Fl. 40-1, dated 6–7–03.	
Superintendent of Museum	15th February ..	18–2–1903	Fl. 1460-61, dated 9–3–03; Fl. 2304-18 dated 24–6–03.	
Botanical Gardens	15th February..	20–3–1903	Fl. 2064-5, dated 28–5–03.	
Agricultural Chemist	20th February..	2–3–1903	2292-3–R. F. 12–1901-02, dated 23-29-6-03	
Director, Archæological Researches ...	15th February...	9–6–1903	Fl. 38-9, dated 6–7–03.	
P. W. Budget	31st March ..	Not received at all.	545-75-2846-76, dated 2–6–03.	
Geological Department	15th February...	Not received at all.	44-45, dated 6–7–03.	
Meteorological Observatory	15th February...	10–2–1903	Fl. 1464-5, dated 9–3–03; Fl. 2304-18, dated 24–6–03.	
Yuvaraja's Establishment	... ..	5–3–1903	Fl. 1829-30, dated 4–5–03; Fl. 2304-18, dated 24–6–03.	
Railways	31st March ...	Not received at all.	7–1902–03–Ry. F. 29, dated 25–5–03.	
Plague Budget	.....	Not received at all.	.....	Secretary's D. O., dated 4–7–03
Chief Commandant, Mysore State Troops.	25th February...	12–3–1903	1632-3–31-3-03-2-4-03; Fl. 2304-18, dated 24–6–03.	2508-9–130, dated 4-5-03; 2928, dated 19–6–03. 2738-145, dated 28–5–03 No. 29, dated 3–7–03 from the Chief Commandant.
Military Assistant	25th February...	3–4–1903	Fl. 2074-6, dated 30–5–03.	2809-10–151, dated 2-6-03

EXTRACT No. 2.

Statement showing the Dates of Despatch of Manuscript Copies of Budget Estimates for 1903—1904, and the Receipt from and return of Proofs to the Press.

Originals.			1st Proofs.				2nd Proofs.				
Pages.		Date of Despatch to the Press.	Pages.		Date of Receipt.	Date of Return.	Pages.		Date of Receipt.	Date of Return.	Remarks.
From	To		From	To			From	To			
4	9	4—5—1903	4	8	27—5—1903	28—5—03	4	8	22—6—1903	25—6—1903	
10	22	14—5—1903	9	19	22—6—1903	25—6—03	...	...	.....	.....	Print order issued on 1st Proof only.
23	55	11—6—1903	20	45	25—6—1903	3—7—03	20	45	6—7—1903	7—7—1903	
...	55½	10—7—1903	46	48	14—7—1903		...	...	.....	.....	N. B.—The Press sends this Office for correction even the rough proofs though under the Press Rules two proofs should be corrected in the Press and a clean proof sent to this Office. If in future the Budget Forms be kept standing with type there would be no necessity for so many proofs and corrections.
56	75	27—6—1903	49	62	8—7—1903		...	...	.....	.....	
76	90	6—7—1903	63	70	11—7—1903	Taken to the Press personally by the Budget Clerks on 16—7—03.	...	...	.....	.....	
91	113	9—7—1903	71	73	14—7—1903		...	...	.....	.....	
114	127	10—7—1903	74	85	15—7—1903		...	...	.....	.....	
128	169	15—7—1903	...	...	.....	Proofs corrected in the Press itself by the Budget Clerks.	...	...	.....	.....	
1	4	15—7—1903	...	...	.....		...	...	.....	.....	

Date of Receipt of Final Copy Complete and sent to Govt.

21st July 1903

PART II.

BUDGET NOTES.

A—Principal Heads of Revenue.

(In thousands of Rupees omitting 000).

Major Heads.	Accounts, 1899—1900.	Accounts, 1900—1901.	Accounts, 1901—1902.	Budget, 1902—1903.	Revised, 1902—1903.	Budget, 1903—1904.	Revised 1902-1903 +more—less than Budget, 1902-1903	Budget 1903-1904 +more—less than revised, 1902-1903
I Land Revenue	95,09	98,31	97,71	97,50	98,09	98,64	+59	+55
II Mining Royalty and Leases	11,91	14,45	16,07	14,00	16,10	16,00	+210	—10
III Forests	13,59	12,58	14,35	14,32	14,85	15,16	+53	+31
IV Excise	35,02	36,17	34,51	35,58	35,13	3,565	—45	+52
V Assessed Taxes	2,12	2,16	2,10	2,15	2,15	2,15	...	...
VI Sayer Customs	3,82	3,10	3,53	3,30	3,41	3,47	+11	+ 6
VII Salt	17	14	17	18	17	17	— 1	...
VIII Stamps	7,74	7,94	7,48	8,00	6,92	7,99	—1,08	+1,07
IX Registration	1,11	1,25	1,17	1,22	1,02	1,22	—20	+20
Total ...	1,70,57	1,76,10	1,77,09	1,76,25	1,77,84	1,80,45	+1,59	+2,61

1. The Budget for 1903-04 is pitched 2½ lakhs higher than the revised estimate for 1902-03. The excess is mainly made up of 1 lakh in Stamps, ½ a lakh in Excise, ½ a lakh under Forests and Registration, ½ a lakh under Land Revenue.

Major Head I—Land Revenue.

(In thousands of Rupees omitting 000).

Minor Heads.	Accounts, 1899—1900.	Accounts, 1900—1901.	Accounts, 1901—1902.	Budget, 1902—1903.	Revised, 1902—1903.	Budget, 1903—1904.	Revised 1902-1903 +more—less than Budget, 1902-1903	Budget 1903-1904. +more—less than revised, 1902-1903
1 Assessment on lands	86,05	88,63	87,71	88,00	88,50	89,03	+50	+53
2 Quit-rent of Minor Inam Villages including Kayamgutta	4,95	5,23	4,96	5,00	5,00	4,97	...	— 3
3 Miscellaneous	4,09	4,45	4,93	4,42	450	4,53	+ 8	+ 3
4 Rent on Toddy Trees	...	...	11	8	9	11	+ 1	+ 2
Total ...	95,09	98,31	97,71	97,50	98,09	98,64	+59	+55

2. The revised estimate is better by Rs. 59 thousands than the original on account of better collection than was anticipated. The estimate for 1903-04 is fixed by the District authorities at Rs. 98,64,000 which includes Rs. 55,000 on account of sale of land. This figure has been adopted.

Major Head II—Mining Royalty and Leases.

(In thousands of Rupees omitting 000.)

Accounts	1899—1900	...	11,91
,, ...	1900—1901	...	14,45
,, ...	1901—1902	...	16,07
Budget	1902—1903	...	14,00
Revised	1902—1903	...	16,10
Budget	1903—1904	...	16,00
Revised 1902—03 + more — less than Budget	1902—1903	...	+210
Budget 1903—04 + more — less than revised	1902—1903	...	—10

3. The actuals of 1901-02 was about 16 lakhs and the revised estimate for 1902-03 is also the same. The same figure is adopted for the Budget 1903-04.

Major Head III—Forests.

(In thousands of Rupees omitting 000).

Minor Heads.	Accounts, 1899—1900.	Accounts, 1900—1901.	Accounts, 1901—1902.	Budget, 1902—1903.	Revised, 1902—1903.	Budget, 1903—1904.	Revised 1902-1903 +more—less than Budget, 1902-1903	Budget 1903-1904 +more—less than revised, 1902-1903.
I Timber and other produce removed from the Forests by Government Agency	11,46	10,13	12,14	12,05	12,11	12,73	+ 6	+62
II Timber and other produce removed from the Forests by consumers or purchasers	1,88	2,24	1,92	2,01	2,13	2,18	+12	+ 5
III Confiscated, drift and waif wood	3	2	3	3	4	3	+ 1	— 1
V&VI Miscellaneous and Elephant Kheddas ...	22	19	26	23	57	22	+34	—35
Total ..	13,59	12,58	14,35	14,32	14,85	15,16	+53	+31

4. The revised estimate is better by Rs. 53,000 than the original. The estimate for 1903-04 has been fixed at Rs. 15,16,000 as proposed by the Conservator of Forests and sanctioned by Government.

Major Head IV—Excise.

(In thousands of Rupees omitting 000).

Minor Heads.	Accounts, 1899—1900.	Accounts, 1900—1901.	Accounts, 1901—1902.	Budget, 1902—1903.	Revised, 1902—1903.	Budget, 1903—1904.	Revised 1902-1903 +more—less than Budget, 1902-1903	Budget 1903-1904 +more—less than revised, 1902-1903.
1 Arrack	18,02	17,32	16,77	17,03	17,20	17,39	+17	+19
2 Toddy	16,06	17,89	16,74	17,36	16,72	17,04	—64	+32
3 Beer	5	6	2	3	20	19	+17	— 1
4 Akki Bhoja (Rice Beer) license fees	...	...	1	1	1	1	...	...
5 Ganja	55	56	56	72	61	61	—11	...
6 Opium	29	27	30	34	30	34	— 4	+ 4
7 Miscellaneous	5	2	4	3	3	2	...	—.1
8 Proportionate share of the cost of the Central Distillery Establishment charges recovered from the Civil and Military Station, Bangalore ...	...	5	7	6	6	5	...	— 1
Total ...	35,02	36,17	34,51	35,58	35,13	35,65	—45	+52

5. The revised estimate shows a decrease of Rs. 45,000 chiefly under Toddy owing to smaller consumption. The Budget for 1903-04 has been fixed at Rs. 35,65,000 by the Excise Commissioner and Sanctioned by Government in Proceedings No. Fl. 1899-1900, dated 12th May 1903.

Major Head V—Assessed Taxes.

(In thousands of Rupees omitting 000).

Accounts	1899—1900	...	2,12
,, ...	1900—1901	...	2,16
,, ...	1901—1902	...	2,10
Budget	1902—1903	...	2,15
Revised	1902—1903	...	2,15
Budget	1903—1904	...	2,15
Revised 1902—03 + more — less than Budget	1902—1903	...	..
Budget 1903—04 + more — less than revised	1902—1903	...	...

6. Calls for no remark.

Major Head VI—Sayer Customs.

(In thousands of Rupees omitting 000).

Accounts	1899—1900	3,82
,,	1900—1901	3,10
,,	1901—1902	3,53
Budget	1902—1903	3,30
Revised	1902—1903	3,41
Budget	1903—1904	3,47
Revised 1902—03 + more — less than Budget	1902—1903	+11
Budget 1903—04 + more — less than revised	1902—1903	+ 6

7. The revised estimate shows a small increase of Rs. 11,000 over the original Budget for 1902-03. The Budget for 1903-04 is fixed by the District authorities at Rs. 3,47,000, the average of the past three years, which has been accepted.

Major Head VII—Salt.

(In thousands of Rupees omitting 000).

Accounts	1899—1900	17
,,	1900—1901	14
	1901—1902	17
Budget	1902—1903	18
Revised	1902—1903	17
Budget	1903—1904	17
Revised 1902—03 + more — less than Budget	1902—1903	— 1
Budget 1903—04 + more — less than revised	1902—1903	...

8. Calls for no remark.

Major Head VIII—Stamps.

(In thousands of Rupees omitting 000)

Minor Heads.	Accounts, 1899—1900.	Accounts, 1900—1901.	Accounts, 1901—1902.	Budget, 1902—1903.	Revised, 1902—1903.	Budget, 1903—1904.	Revised 1902-1903 +more—less than Budget, 1902-1903	Budget 1903-1904 +more—less than revised, 1902-1903
1 Sale of General Stamps	2,42	2,81	2,57	2,75	2,36	27,0	—39	+34
2 Sale of Court Fees Stamps	4,79	4,78	4,48	4,78	4,11	4,81	—67	+70
3 Sale of plain paper for Court purposes	6	7	7	14	6	14	— 8	+ 8
4 Duty on Impressing unstamped and insufficiently stamped documents	34	17	23	21	28	22	+ 7	— 6
5 Fines and penalties	12	10	12	11	10	11	— 1	+ 1
6 Miscellaneous	1	1	1	1	1	1	...	...
Total	7,74	7,94	748	8,00	6,92	7,99	—1,08	+1,07

9. The revised estimate shows a large falling of Rs. 1,08,000 due chiefly to prevalence of plague in the various parts of the State. The Budget for 1903-04 has been fixed by the District authorities and Superintendent of Stamps, Mysore, at Rs. 7,99,000 which is almost equal to the previous year's estimate.

Major Head IX—Registration.

(In thousands of Rupees omitting 000).

Minor Heads.	Accounts, 1899—1900.	Accounts, 1900—1901.	Accounts, 1901—1902.	Budget, 1902—1903.	Revised, 1902—1903.	Budget, 1903—1904.	Revised 1902-1903 +more—less than Budget, 1902-1903	Budget 1903-1904 +more—less than revised, 1902-1903
1 Fees levied in the Registry and Sub-Registry Offices.	1,09	1,22	1,14	1,20	99	1,20	—21	+21
2 Penalties levied in do ...	1	1	1	2	1	1	— 1	..
3 Refund of Commission on account of annulled Registration	...	...	...	...	...	...	...	...
4 Fees for the Registration of Companies under Act X of 1866	...	...	...	...	...	...	...	...
5 Miscellaneous	1	2	2	...	2	1	+ 2	— 1
Total ...	1,11	1,25	1,17	1,22	1,02	1,22	—20	+20

10. The revised estimate shows a decrease of Rs. 20,000. The Budget for 1903-04 is fixed by the Inspector General of Registration at Rs. 1,22,000 as in the previous year and the same is accepted.

B.—Interest.

(In thousands of Rupees omitting 000).

Minor Heads.	Accounts. 1899—1900.	Accounts, 1900—1901.	Accounts, 1901—1902.	Budget, 1902—19 3.	Revised, 1902—1903.	Budget, 1903—1904.	Revised 1902-1903 +more—less than Budget, 1902-1903	Budget 1903-1904 +more—less than revised, 1902-1903.
X Interest	1,41	84	85	81	77	1,12	— 4	+35
XI Profit or loss	9,84	3,20	2,96	2,03	2,05	174	+ 2	—31
Total ...	11,25	4,04	3,81	2,84	2,82	2,86	— 2	+ 4

11. Under interest an increase of Rs. 35,000 and under profit or loss a decrease of Rs. 31,000 resulting in a net increase of Rs. 4,000 is estimated for 1903-04.

Major Head X—Interest

(In thousands of Rupees omitting 000).

Minor Head.	Accounts, 1899—1900.	Accounts, 1900—1901.	Accounts, 1901—1902.	Budget, 1902—1903.	Revised, 1902—1903.	Budget, 1903—1904.	Revised 1902-1903 +more—less than Budget 1902-1903	Budget 1903-1904 +more—less than revised, 1902-1903.
(a) Interest on loans	1,32	69	71	71	60	99	—11	+39
(b) Interest on arrears of Revenue	9	15	14	10	17	13	+ 7	— 4
Total ...	1,41	84	85	81	77	1,12	— 4	+35

12. The revised estimate is short of the original by 4,000. The Budget for 1903-04 is fixed at Rs. 1,12,000 *i. e.*, Rs. 35,000 in excess. Interest on several loans is in arrears greater portion of which may be expected to be realized next year.

Major Head—XI—Profit or Loss.

(In thousands of Rupees omiting 000)

Minor Heads.	Accounts, 1899—1900.	Accounts, 1900—1901.	Accounts, 1901—1902.	Budget, 1902—1903.	Revised, 1902—1903.	Budget, 1903—1904.	Revised 1902-1903 +more—less than Budget 1902-1903	Budget 1903-1904 +more—less than revised, 1902-1903.
(A) Profit on Investments	9,57	2,99	2,96	2,03	2,05	1,54	+2	—51
(B) Interest on Current Deposits in Madras Bank ...	27	21	...	...	...	20	...	+20
Total ...	9,84	3,20	2,96	2,03	2,05	1,74	+2	—31

13. The revised estimate ~~works up very nearly to~~ is slightly in excess of the original estimate for 1902—03. The Budget for 1903—04 is fixed at Rs. 174,000 as calculated below :—

	Rs.
Interest on 3½ per cent Government of India Securities amounting to Rs. 42,87,700 ...	1,50,000
Interest on Debentures of Cotton, Woollen and Silk Company (Limited) ...	3,000
Other Items	1,000
Interest on current deposits in the Madras Bank according to the new terms settled in the month of August last	20,000
Total ...	1,74,000

D—Receipts by Civil Departments.

(In thousands of Rupees omiting 000).

Minor Heads.	Accounts, 1899—1900.	Accounts, 1900—1901.	Accounts, 1901—1902.	Budget, 1902—1903.	Revised, 1902—1903.	Budget, 1903—1904.	Revised, 1902-1903 +more—less than Budget, 1902-1903.	Budget 1903-1904 +more—less than revised, 1902-1903.
XIII General Administration	7	68	9	8	6	5	—2	—1
XIV Law and Justice	82	78	78	90	82	1,02	—8	+20
XV Police	8	5	34	15	13	17	—2	+4
XVI Education	91	95	93	99	98	10098	—1	... +2
XVII Medical	27	29	32	14	34	14	+20	—20
XVIII Scientific and Minor Departments	23	23	41	51	51	44	...	—7
Total ...	2,38	2,98	2,87	2,77	2,84	282 ~~2,80~~	+7	—2 ~~—1~~

14. Taken as a whole the Estimate for 1903—04 is worse by Rs. 2,000 ~~1,000~~ than the Revised Estimate for 1902-1903, which is better than the original by Rs. 7,000.

Major Head—XIII—General Administration.

(In thousands of Rupees omiting 000).

Minor Heads.	Accounts, 1899—1900.	Accounts, 1900—1901.	Accounts, 1901—1902.	Budget, 1902—1903.	Revised 1902—1903.	Budget, 1903—1904.	Revised, 1902-1903 +more—less than Budget, 1902-1903.	Budget 1903-1904 +more—less than revised, 1902-1903.
1 Stationery and Press Receipts	7	7	7	7	6	5	—1	—1
2 Receipts of Government House	...	61	2	1	...	...	—1	...
Total ...	7	68	9	8	6	5	—2	—1

Major Head—XIV—Law and Justice.

(In thousands of Rupees omiting 000)

Minor Heads.	Accounts, 1899—1900.	Accounts, 1900—1901.	Accounts, 1901—1902.	Budget, 1902—1903.	Revised, 1902—1903.	Budget, 1903—1904.	Revised 1902-1903, +more—less than Budget, 1102-1903.	Budget 1 03-1904 +more—less than revised, 1902-1903.
(a) Civil and Criminal Courts	63	54	53	50	58	51	+8	—7
(b) Jail Receipts	19	24	25	40	24	51	—16	+27
Total ...	82	78	78	90	82	1,02	—8	+20

16. The revised estimate is worse by only 8 thousand rupees and calls for no remark. The estimate for 1903—04 is fixed at Rs. 1,02,000 as proposed by the District authorities and Inspector General of Prisons. The Inspector General of Prisons expects to get from the Jail manufactory a profit of 27 thousand rupees in excess of the revsied or 11 thousand in excess of the original estimate.

Major Head—XV—Police.

(In thousands of Rupees omiting 000).

Accounts	1899—1900 ...	8
,, ...	1900—1901 ...	5
,, ...	1901—1902 ...	34
Budget	1902—1903 ...	15
Revised	1902—1903 ...	13
Budget	1903—1904 ...	17
Revised 1902—1903 +more—less than Budget	1902—1903 ...	—2
Budget 1903—1904 +more—less than Revised	1902—1903 ...	+4

17. ~~Calls for no remark.~~

Major Head—XVI—Education.

(In thousands of Rupees omiting 000).

Accounts	1899—1900 ...	91
,, ...	1900—1901 ...	95
,, ...	1901—1902 ...	93
Budget	1902—1903 ...	99
Revised	1902—1903 ...	98
Budget	1903—1904 ...	~~98~~ 100
Revised 1902—1903 +more—less than Budget	1902—1903 ...	—1
Budget 1903—1904 +more—less than Revised	1902—1903 ...	+2

18. Calls for no remark.

Major Head—XVII—Medical.

(In thousands of Rupees omiting 000).

Accounts	1899—1900 ...	27
,, ...	1900—1901 ...	29
,, ...	1901—1902 ...	32
Budget	1902—1903 ...	14
Revised	1902—1903 ...	34
Budget	1903—1904 ...	14
Revised 1902—1903 +more—less than Budget	1902—1903 ...	+20
Budget 1903—1904 +more—less than Revised	1902—1903 ...	—20

19. The revised estimate for 1902—03 is better by Rs. 20,000 than the original. Under Sale proceeds of Lanoline Lymph alone, the actuals of the first eight months of the year amount to Rs. 13,300 against the original Budget estimate of Rs. 7,000. About 5,700 Rs. is expected to be realized during the remaining four months. The estimate for 1903—04 has been fixed by the Senior Surgeon at the same figure as that of the last Budget.

Major Head—XVIII—Scientific and other Minor Departments.

(In thousands of Rupees omiting 000).

Minor Heads.	Accounts, 1899—1900.	Accounts, 1900—1901.	Accounts, 1901—1902.	Budget, 1902—1903.	Revised, 1902—1903.	Budget, 1903—1904.	Revised 1902-1903. +more—less than Budget, 1902-1903.	Budget 1903-1904 +more—less than revised, 1902-1903.
(1) Botanical and other Gardens	3	4	4	4	5	4	+1	—1
(2) Amrut Mahal Department	14	12	31	43	41	36	—2	—5
(3) Agricultural Department—Miscellaneous Receipts ...	1	...	1	...	...	...	...	...
(4) Geological Department	1	...	1	...	1	...	+1	—1
(5) Sale proceeds of the Mysore Gazetteer .. .	...	...	...	...	...	...	...	...
(6) Miscellaneous	4	7	4	4	4	4	...	...
Total ...	23	23	41	51	51	44	...	—7

20. Calls for no remark.

E—Miscellaneous.

(In thousands of Rupees omiting 000).

Minor Heads	Accounts, 1899—1900.	Accounts, 1900—1901.	Accounts, 190.—1902.	Budget, 1902—1903.	Revised, 1902—1903.	Budget, 1903—1904.	Revised 1902-1903. +more—less than Budget, 1902-1903.	Budget 1903-1904. +more—less than revised, 1902-1903.
XIX Receipts in aid of Superannuation Pensions ...	3	3	4	3	3	3	...	...
XX Miscellaneous	2,31	1,66	1,62	1,37	1,19	1,21	—18	+2
Total ...	2,34	1,69	1,66	1,40	1,22	1,24	—18	+2

21. The estimate for 1903—04 under Miscellaneous is better by 2,000 Rs.

Major Head—XIX—Receipts in aid of Superannuation Pensions.

(In thousands of Rupees omiting 000).

Accounts	1899—1900 ...	3
"	1900—1901 ...	3
"	1901—1902 ...	4
Budget	1902—1903 ...	3
Revised	1902—1903 ...	3
Budget	1903—1904 ...	3
Revised 1902—1903 +more—less than Budget 1902—1903	...	...
Budget 1903—1904 +more—less than Revised 1902—1903	...	...

22. Calls for no remark.

Major Head-XX—Miscellaneous.

(In thousands of Rupees omitting 000.)

Minor Heads.	Accounts, 1899-1900.	Accounts, 1900-1901.	Accounts, 1901-1902.	Budget, 1902-1903.	Revised, 1902-1903.	Budget, 1903-1904.	Revised 1902-1903 +more —less than Budget, 1902-1903.	Budget 1903-1904 +more —less than revised, 1902-1903.
A Unclaimed deposits	27	18	22	6	6	6	.	.
B Dividends and duties	7	7	5	2	3	1	+ 1	— 2
C Tolls	21	22	21	25	24	25	— 1	+ 1
D Miscellaneous fees fines, and forfeitures	21	21	20	18	19	16	+ 1	— 3
E Miscellaneous sale proceeds	20	41	39	33	28	29	— 5	+ 1
F Miscellaneous	1,35	57	55	53	39	44	—14	+ 5
Total ...	2,31	1,66	1,62	1,37	1,19	1,21	—18	+ 2

23. This is a fluctuating item. The Budget for 1903-04 has been fixed at Rs. 1,21,000 a little over that of the revised estimate.

Major Head-E E-XXI—Military.

(In thousands of Rupees omitting 000.)

Minor Heads.	Accounts, 1899-1900.	Accounts, 1900-1901.	Accounts, 1901-1902.	Budget, 1902-1903.	Revised, 1902-1903.	Budget, 1903-1904.	Revised 1902-1903 +more —less than Budget, 1902-1903.	Budget 1903-1904 +more —less than revised, 1902-1903.
(a) Military proper	2	3	6	2	1	2	— 1	+ 1
(b) Store Department	.	.	1	.	.	.	.	.
(c) Kunigal Farm	18	12	26	11	10	19	— 1	+ 9
Total ...	20	15	33	13	11	21	— 2	+10

24. The revised estimate for 1902-03 is nearly the same as the original. The Budget for 1903-04 has been fixed at Rs. 21,000 as proposed by the Military Assistant who anticipates an additional revenue of Rs. 9,000 from the Kunigal Farm.

Major Head G-XXII—Cauvery Falls Electric Power Transmission Scheme.

(In thousands of Rupees omitting 000.)

Accounts	1899—1900	...	"
"	1900—1901	...	"
"	1901—1902	...	"
Budget	1902—1903	...	18,00
Revised	1902—1903	...	11,75
Budget	1903—1904	...	13,64
Revised 1902-03 + more — less than Budget	1902—1903	...	—6,25
Budget 1903-04 + more — less than Revised	1902—1903	...	+1,89

25. The Estimate of 18 lakhs for 1902-03 was calculated for 12 months for 4,185 H.P. at £ 29 per H.P. per annum. But as the power was utilized only from the first week of August last and only 4,163 H. P. has been taken up and as the sale proceeds of the power for a particular month are paid into our Treasuries only in the third month following, the revised estimate will stand as follows :—

	Rs.
Actuals up to the end of February 1903 being sale proceeds of Power taken up during August, September, October and November 1902	5,71,000
Expected in March, April, May and June 1903 being sale proceeds on account of December 1902, January, February and March 1903 = $\frac{(4,163 \times 29 \times 4)}{15}$ £=Rs. 6,03,635 ...	6,04,000
Total ...	11,75,000

26. The Budget for 1903-04 has been fixed in round figures at Rs. 13,64,000 as calculated below—

Receipts from July to October 1903 being sale proceeds of Power to be utilized from April to July 1903 = $\frac{(4,163 \times 29 \times 4)}{12}$ £	6,04,000
Receipts from November 1903 to June 1904 being the sale proceeds of Power to be utilized from August 1903 to March 1904 = $\frac{(4,163 \times 18 \times 8)}{12}$ £	7,49,000
Add for difference of rate during first 6 days in August 1903 = $\frac{[4,163 \times (29-18) \times 6]}{365}$ £	11,000
Total Budget ...	13,64,000

Major Head H-XXIII—State Railways Revenue account.

(In thousands of Rupees omitting 000.)

Minor Heads.	Accounts, 1899—1900.	Accounts, 1900—1901.	Accounts, 1901—1902.	Budget, 1902-1903.	Revised, 1902-1903.	Budget, 1903-1904.	Revised 1902-1903 +more —less than Budget, 1902-1903.	Budget 1903-04 +more —less than revised, 1902-1903.
1 Three-fourths of net earnings on Mysore-Harihar Line	2,10	4,59	3,74	3,25	3,31	3,50	+ 6	+19
2 Net earnings Mysore–Nanjangud Line	6	14	8	9	12	9	+ 3	— 3
3 Net earnings Bangalore-Hindupur Line	48	89	61	63	84	66	+21	—18
4 Net earnings Kolar Gold Fields Line	22	63	1,30	83	85	70	+ 2	—15
5 Net earnings Birur-Shimoga Line	.	26	17	20	29	20	+ 9	— 9
6 Miscellaneous	18	9	.	.	.	.	.	.
Total ...	3,04	6,60	5,90	5,00	5,41	5,15	+41	—26

27. The Revised estimate for 1902-03 shows an increase of Rs. 41,000. The estimate for 1903-04 has been fixed at Rs. 5,15,000 — 26,000 Rs. short of the Revised Estimate.

Major Head K-XXIV—Public Works.

(In thousands of Rupees omitting 000.)

Accounts	1899—1900	...	...	26
"	1900—1901	...	...	25
"	1901—1902	...	...	30
Budget	1902—1903	...	...	28
Revised	1902—1903	...	...	20
Budget	1903—1904	...	...	24
Revised 1902-03 +more —less than Budget	1902—1903	...	...	— 8
Budget 1903-04 +more —less than revised	1902—1903	...	...	+ 4

28. Calls for no remark.

A—Direct Demand on the Revenue.

(In thousands of Rupees omitting 000).

Minor Heads.	Accounts, 1899-1900.	Accounts, 1900-19 1.	Accounts, 1901-1902.	Budget, 1902-1903.	Revised, 1902-1903	Budget, 1903-1904.	Revised 1902-1903 +more - less than Budget, 1902-1903.	Budget 1903-04 +more—less than revised, 1902-1903.
1 Refunds and drawbacks	66	68	69	1,00	1,00	2,39	...	+1,39
2 Land Revenue (net)	17,64	18,60	17,86	18,98	18,13	17,39	—85	—74
3 Forests	4,74	3,87	4,67	5,42	4,86	5,14	—56	+28
4 Excise	2,72	3,20	2,90	3,21	3,22	3,33	+1	+11
5 Assessed Taxes	...	...	...	...	...	...	...	...
6 Sayer Customs	14	14	15	15	15	15	...	...
7 Salt	...	...	...	...	...	...	...	...
8 Stamps	30	32	35	27	27	29	...	+2
9 Registration	70	74	75	79	79	83	..	+4
Total ...	26,90	27,55	27,37	29,82	28,42	29,52	—1,40	+1,10

29. The Budget for 1903-04 exceeds the revised Estimate by Rs. 1,10,000 as shown below :—

Refunds and Drawabcks	1,39,000	
Forests	28,000	
Excise	11,000	
Stamps	2,000	
Registration	4,000	
Total ...	+1,84,000	
Land Revenue charges	— 74,000	
Net Rs.	+1,10,000	

30. The percentages of Direct Demands on the Principal heads of Revenue according to Revised Estimate for 1902-03 and Budget for 1903-04 are 15·981 and 16·359 respectively. Percentages of charges of Collection excluding Refunds and Drawbacks are 14·541 and 15·035 respectively.

Major Head 1—Refunds Drawbacks.

(In thousands of Rupees omitting 000)

Accounts	1899—1900 ...	66
,, ...	1900—1901 ..	68
,, ...	1901—1902 ...	69
Budget	1902—1903 ...	1,00
Revised	1902—1903 ...	1,00
Budget	1903—1904 ...	2,39
Revised 1902-03 + more — less than Budget ...	1902—1903 ...	...
Budget 1903-04 + more — less than Revised ...	1902—1903 ...	+1,39

31. This is a fluctuating item. There is no variation between the revised and the original estimate. The Budget for 1903-04 is fixed at Rs. 2,39,000 which includes Rs. 1,56,444 and Rs. 11,000 being refunds of Irrigation cess merged and collected along with Land Revenue and of 5% on the cost of Shipping Gold to England. These items were hitherto charged as service payments under 2 Land Revenue 9 Miscellaneous and 23 Miscellaneous which they are not, and are now correctly brought under Refunds which they are out of gross amounts collected and credited *Vide* Vol. II Civil Account Code Appendix P. page 769 A. Direct Demands on Revenue 1 Refunds and Drawbacks :—

Major Head 2—Land Revenue.

(In thousands of Rupees omitting 000).

Minor Heads.	Accounts, 1899-1900.	Accounts, 1900-01.	Accounts, 1901-1902.	Budget, 1902-1903.	Revised, 1902-1903	Budget, 1903-1904.	Revised 1902-1903 +more—less than Budget, 1902-1903	Budget 1903-04 +more—less than revised, 1902-1903.
(1) Deputy Commissioners of Districts (net) ..	2,02	2,03	1,96	1,98	1,95	2,00	— 3	+ 5
(2) Sub-Division Officers (net)	28	30	27	30	27	29	— 3	+ 2
(3) Assistant Commissioners (net)	94	96	89	1,01	86	92	—15	+ 6
(4) Taluk Cutcherries and village establishments (net) ..	3,99	4,02	3,99	4,13	3,94	4,13	—19	+19
(5) Remuneration to Shanbhogues and Patels (net) ...	6,84	7,50	7,09	7,47	7,40	7,58	— 7	+18
(6) Revenue Survey and Settlement Department ..	1,55	1,59	1,62	1,95	1,68	1,84	—27	+16
(7) Inam Department	9	9	9	9	8	8	— 1	...
(8) District Survey establishment	15	14	12	16	11	16	— 5	+ 5
(9) Miscellaneous	1,78	1,97	1,85	1,89	1,84	39	— 5	—145
Total (net) ...	17,64	18,60	17,86	18,98	18,13	17,39	—85	—74
Add—								
Share debitable to Law and Justice deducted from—								
(1) Deputy Commissioners of Districts	53	54	51	53	54	56	+ 1	+ 2
(2) Sub-Division Officers	28	30	27	30	27	29	— 3	+ 2
(3) Assistant Commissioners	94	96	89	1,01	86	91	—15	+ 5
(4) Taluk Cutcherries and village establishments ..	2,93	3,04	2,98	3,08	2,92	3,07	—16	+15
Share debitable to Police deducted from—								
(1) Deputy Commissioners of Districts	28	30	29	29	30	30	+ 1	...
Total Deductions ..	5,01	5,14	4,94	5,21	4,89	5,13	—32	+24
Total Gross ...	22,65	23,74	22,80	24,19	23,02	22,52	—117	—50

32. The Revised estimate as compared with the original estimate for 1902-03 shows a saving of Rs. 85,000 due entirely to Budget provision not having been fully utilized under all heads of account. Under (3) Assistant Commissioners the saving is due to the sanctioned scale not having been fully worked up. Under (4) owing chiefly to full scale not having been charged on account of leave of absence vacancies not filled up &c., and under (6) owing to retirement of permanent Deputy Superintendent of Revenue Survey and his replacement by one on minimum pay of Rs. 700, to the abolition of the appointment of a Special Assistant Superintendent and to the Budget provision for Survey establishment not having been fully utilized. Under other items the savings are small and need no remark.

33. The Budget for 1903-04 has been fixed at Rs. 17,39,000 short by Rs. 74,000 of the Revised estimate as explained below:—

Under Deputy Commissioners increase of provision under Travelling allowances, purchase and repair of office furniture and tour charges	+5,000
Under Assistant Commissioners provision made for salaries as per scale on 1st July 1903 and also for Salary of Mr. B. Ramaswamiengar late Inspector of Agricultural Banks, as Senior Assistant Commissioner	+6,000
Under Taluk Cutcherries and village establishments increase on account of the formation of Hosdurga Taluk in the Chitaldrug District by the amalgamation of Hosdurga and Huliyar Sub-Taluks and on account of travelling allowance &c.	+19,000
Under remuneration to Shanbhogues and Patels owing to the increased provision necessary for carrying out the revision of settlement sanctioned for the Arkalgud and Chenroypatna Taluks in the Hassan District (Rs. 3,315) and to the deficient provision made under this head in the Mysore District in the previous year (Rs. 7,512) &c. ...	+18,000
Under Revenue Survey and settlement Department increase of grant provisionally sanctioned by Government	+16,000
Under District Survey Establishments provision having been made for the full sanctioned scale.	+5,000
Increase under petty items	+2,000
Total increase ...	+71,000
Deduct short provision under 9 miscellaneous owing chiefly to transfer of contribution towards Irrigation cess Fund to Refunds and Drawbacks	—1,45,000
Net Rs. ...	—74,000

34. The percentages of cost of collection according to Revised Estimate for 1902-03 and Budget for 1903-04 are 16·894 and 17·629 respectively.

Major Head 3—Forests.

(In thousands of Rupees omitting 000).

Minor Heads.	Accounts, 1899-1900.	Accounts, 1900-1901.	Accounts, 1901-1902.	Budget, 1902-1903.	Revised, 1902-1903	Budget, 1903-04	Revised 1902-1903 +more—less than Budget, 1902-1903	Budget 1903-04 +more—less than revised, 1902-1903
A Conservancy and works	2,47	1,64	2,1:	2,36	2,24	2,20	—1:	— 4
B Establishments	2,11	2,14	2,47	3,06	2,62	2,94	—44	+32
Kedda charges	16	9	7	...	..	...	...	...
Total ...	4,74	3,87	4,67	5,42	4,86	5,14	—56	+28

35. The revised estimate falls short of the Budget by Rs. 56,000. Rs. 12,000 under conservancy and works the grant not having been fully worked out and Rs. 44,000 under establishment due to savings in the pay of Conservator of Forests the Special Officer Mr. Muttanah having been appointed to officiate, and to the full scale of establishment not having been charged througout the year. The Budget for 1903-04 has been fixed at Rs. 5,14,000 as sanctioned finally by Government omitting Rs. 250 under IX (a) Refunds which has been transferred to the major head 1 Refunds and drawbacks. The Budget for 1903-04 compared with the Revised estimate for 1902-03 shows an increase of Rs. 28,000 due chiefly to provision having been made for the full sanctioned scale of establishment.

36. The percentages of cost of collection including sandalwood according to revised Estimate for 1902-03 and Budget for 1903-04 are 32·727 and 33·905 and excluding it 81·712 and 87·214.

Major Head 4—Excise.

(In thousands of Rupees omitting 000).

Accounts	1899–1900 ...	2,72
»	1900—1901 ...	3,20
,, ...	1901—1902 ...	2,90
Budget	1902—1903 ...	3,21
Revised	1902—1903 ..	3,22
Budget	1903—1904 ...	3,33
Revised 1902-03 + more — less than Budget ...	1902—1903 ...	+1
Budget 1903-04 + more — less than Revised ...	1902—1903 ...	+11

37. The revised estimate is almost equal to the original. The Budget for 1903-04 as finally sanctioned by Government provides for an increase of Rs. 11,000 chiefly under office contingencies and cost of uniform. The following items have been omitted in this Budget.

(1) Increase sanctioned to Mr. T. Bava Rao, Extra Assistant Commissioner on duty in Excise Department	600
(2) Local allowance to Vottu-mutsaddy, shroff, Assistant Inspectors, Sub-Inspectors, Tree markers and peons in the Bowringpet Taluk	336
Exchange on Europe Family remittance	600
Add for rounding	24
Total Rs. ...	1,560

Due provision for the above has been made in the Budget which will stand at Rs. 3,33,000.

38. The percentages of cost of collection according to Revised Estimate for 1902-03 and Budget for 1903-04 are 9·166 and 9·341 respectively.

Major Head 6— Sayer Customs.

(In thousands of Rupees omitting 000)

Accounts	1899—1900 ...	14
,, ...	1900—1901 ...	14
,, ...	1901—1902 ...	15
Budget	1902—1903 ..	15
Revised	1902—1903 ...	15
Budget	1903—1904 ...	15
Revised 1902-03 + more — less than Budget ..	1902—1903 ...	,,
Budget 1903-04 + more — less than Revised ..	1902—1903 ...	,,

39. Calls for no remark.

40. The percentages of cost of collection according to Revised Estimate for 1902-03 and Budget 1903-04 are 4·399 and 4·323 respectively.

Major Head 8—Stamps.

(In thousands of Rupees omitting 000)

Minor Heads.	Accounts, 1899-1900.	Accounts, 1900-1901.	Accounts, 1901-1902.	Budget, 1902-1903.	Revised, 1902-1903	Budget, 1903-1904.	Revised 1902-1903 +more—less than Budget, 1902-1903.	Budget 1903-04 +more—less than revised, 1902-1903.
I Superintendence	2	2	2	3	3	3	...	...
II Stamp Manufactory	11	12	16	10	8	11	—2	+3
III Discount on sale of Stamp papers and labels ..	17	18	17	14	16	15	+2	—1
IV Discount on sale of plain paper for Court purposes. ..	...	...	...	...	...	...	...	...
Salaried Stamp Vendors	...	..	...	...	...	..	...	...
Total ..	30	32	35	27	27	29	...	+2

41. The small variation between the original and revised estimate calls for no explanation. The Budget for 1903-04 has been fixed at Rs. 29000 providing for an increase of Rs. 2,000,—Rs. 600 on account of increase to the pay of the establishment in the Stamp Manufactory and about Rs. 1,400 on account of discount on larger sale of Stamps anticipated.

42. The percentages of cost of collection according to revised Estimate for 1902-03 and Budget for 1903-04 are 3·902 and 3·630 respectively.

Major Head 9—Registration

(In thousands of Rupees omitting 000)

Minor Heads.	Accounts, 1899-1900.	Accounts, 1900-1901.	Accounts, 1901-1902.	Budget, 1902-1903.	Revised, 1902-1903	Budget, 1903-1904.	Revised 1902-1903 +more—less than Budget, 1902-1903.	Budget 1903-04 +more—less than revised, 1902-1903.
I Superintendence	9	10	10	10	12	11	+2	—1
II District charges	61	64	65	69	67	72	—2	+5
Total ...	70	74	75	79	79	83	...	+4

43. The revised estimate works up to the original. The budget for 1903-04 provides for an excess grant of Rs. 4,000. To the grant of Rs. 80,760 provisionally sanctioned by Government, Rs. 2,400 and Rs. 96 being share of pay of the Excise Commissioner as Inspector General of Registration and local allowance to the Sub-Registry establishment at Bowringpet Taluk have been added. The total grant will be Rs. 83,000.

44. The percentages of cost of collection according to revised Estimate for 1902-03 and budget for 1903-04 are 77·451 and 68·033 respectively.

B—Interest.

(In thousands of Rupees omitting 000)

Minor Heads	Accounts, 1899—1900	Accounts, 1900—1901	Accounts, 1901—19 2	Budget, 1902—1903	Revised, 1902—1903	Budget, 1903—1904	Revised 1902-1903 +more —less than Budget, 1902—1903	Budget 1903-1904 +more —less than revised, 1902—1903
10 Interest on Ordinary Debt	97	95	1,08	50	57	12	+ 7	—45
11 Interest on other obligations	1,59	1,92	2,13	2,05	2,28	2,45	+23	+17
12 Profit or loss	51	112	1,00	1,00	58	6	—42	—52
Total ...	3,07	3,99	4,21	3,55	3,43	263	—12	—80

45. The Budget for 1903—04 falls short of the Revised estimate for 1902—03 as detailed below.

Interest on Ordinary Debt	—45,000
Interest on other obligations	+17,000
Profit or loss	—52,000
Total Net ...	—80,000

Major Head 10—Interest on Ordinary Debt.

(In thousands of Rupees omitting 000)

Accounts	1899—1900	... ...	97
"	1900—1901	... ...	95
"	1901—1902	... ...	1,08
Budget	1902—1903	... ...	50
Revised	1902—1903	... ...	57
Budget	1903—1904	... ...	12
Revised 1902-03 +more —less than Budget	1902—1903	... ..	+ 7
Budget 1903-04 +more —less than Revised	1902—1903	... ...	—45

46. The revised estimate exceeds the original by seven thousand Rupees on account of payment of arrears. The Budget for 1903—04 has been fixed at Rs. 12,000 short by Rs. 45,000 of the Revised estimate, the Mysore Railway 5% Loan having almost been repaid.

Major Head 11—Interest on other Obligations.

(In thousands of Rupees omitting 000)

Minor Heads	Accounts, 1899—1900	Accounts, 1900—1901	Accounts, 1901—1902	Budget, 1902—1903	Revised, 1902—1903	Budget, 1903—1904	Revised 1902-1903 +more —less than Budget, 1902-1903	Budget 1903—1904 +more —less than revised, 1902—1903
1 On Mysore Government Savings Bank Deposits ...	1,23	157	1,76	1,60	186	2,00	+26	+14
2 On Endowment Funds	20	16	15	20	17	17	— 3	...
3 On Mysore State Life Insurance Funds	15	19	22	24	25	28	+ 1	+ 3
4 Refunds	1	...	...	1	...	...	— 1	...
Total ...	159	192	2,13	2,05	2,28	245	+23	+17

47. The Revised estimate shows on the whole an increase of Rs. 23,000 over the original, due chiefly to increase in Savings Bank Deposits. The Budget for 1903—04 has been fixed at Rs. 2,45,000 providing for an increase of Rs. 17,000 over the Revised estimate to meet payment of interest on any increase in Savings Bank Deposits and on Insurance Fund which is steadily increasing every year.

Major Head 12—Profit or Loss.

[In thousands of Rupees omitting 000)

Minor Heads	Accounts, 1899—1900	Accounts, 1900—1901	Accounts, 1901—1902	Budget, 1902—1903	Revised, 1902—1903	Budget, 1903—1904	Revised 1902-1903 +more —less than Budget, 1902—1903	Budget 1903-1904 +more —less than revised, 1902—1903
(A) Loss on Investments	15	79	65	1,00	58	6	—42	—52
(B) Interest on Over drafts and Temporary Loans from Madras Bank	36	33	35					
Total ...	51	1,12	1,00	1,00	58	6	—42	—52

48. The Revised estimate is short of the original by Rs. 42,000. More favorable rates of discount having been secured on sale of Government Securities and only 10 lakhs temporarily borrowed from Madras Bank instead of 18 lakhs estimated.

49. In March last, the closing balance of the year, was estimated at 75 lakhs, and according to subsequent data and information, the estimated closing balance will be not less than 80 lakhs. With this large opening cash balance, and with an income of nearly 2½ lakhs a month, realized by Messrs. Coutts & Co., from Royalty on Gold Mining, and from the sale-proceeds of Electric Power, from the 1st Installation, there will be no necessity for any sale of Government paper or for any over-draft either or account of British Subsidy, or on account of payment for the 2nd Installation, at the Cauvery Falls, which latter would amount to only 7½ lakhs this year. Government, have, however, been pleased, on the recommendation of the Chief Engineer, to raise loans for the 2nd Installation, from those Bankers, at a minimum rate of interest of 4% per annum, instead of meeting these payments, free of any charge, for interest, from our own current account with them, as suggested by me, in my D. O. letter to the Dewan, dated 17th March last.

The interest on Messrs. Coutts & Cos., loan, being however payable according to the terms, only along with the Principal in 24 months, from the date of starting the plant, *viz.*, about November 1904, only a very small provision of Rs. 6,000 is, therefore, made in this Budget for any contingencies.

D—Salaries and Expenses, Civil Departments.

(In thousands of Rupees omitting 000))

Minor Heads	Accounts, 1899—1900	Accounts, 1900—1901	Accounts, 1901—1902	Budget, 1902—1903	Revised, 1902—1903	Budget, 1903—1904	Revised 1902—1903 +more —less than Budget, 1902—1903	Budget 1903—1904 +more —less than revised, 1902—1903
14 General Administration	7,65	8,29	7,55	7,00	7,55	7,22	+55	—33
15 Palace	14,00	14,00	14,00	14,00	14,00	14,00	...	...
16 (a) Law and Justice—Courts of Law	9,02	9,13	9,05	9,41	8,99	9,44	—42	+45
(b) Do Jails	1,04	1,09	1,10	1,31	1,15	1,24	—16	+ 9
17 Police	9,51	9,66	9,63	1,024	9,44	1,038	—80	+94
18 Education	6,33	6,65	7,00	7,47	7,02	7,92	—45	+90
19 Muzrai or Religious and Charitable Institutions ...	3,35	3,55	3,28	3,30	3,30	3,29	...	— 1
20 Medical	3,69	4,29	4,89	5,04	4,33	5,27	—21	+44
21 Scientific and other Minor Departments	2,46	3,03	3,50	3,20	3,04	3,00	—16	— 4
Total ...	57,05	59,69	60,00	60,97	59,32	6,176	—165	+244

50. The Budget provision for 1903-04 exceeds the revised estimate by Rs. 244,000 as shown below...

Law and Justice Courts of Law	45,000	
Do Jails	9,000	
Police	94,000	
Education	90.000	
Medical	44,000	
Total +		2,82,000
Deduct—General Administration	33,000	
Muzrai or Religious and Charitable Institutions	1,000	
Scientific and other Minor Departments .	4,000	
Total —		38,000
Net Rs. +		244,000

Note No.1

Chief Engineer's letter No.3473 dated 3rd July 03 in re financial arrangement with Messrs.Coutts & Co., was received on Saturday the 13th Instant under Cover of Revenue & General Secretary's Memo No.Fl:121 dated 15th July 1903.

To avoid further delay in the submission of the Budget I have appended hereto Typed copies of the above letter & of the connected papers.

The Indian payments of ₹ 2000 a month from August next will now be made from our own Treasury balances either at the Madras Bank or at any Government Treasury which the Chief Engineer may name.

The two English payments of £20000 & £300 due in December & April next will be made out of our current account with Messrs.Coutts & Co., and all necessity for any help from these Bankers or for any separate account with them altogether avoided.

M

Note No.2.

Copies of letters received this day from Messrs.Coutts & Co., are also added to the file of papers referred to in Note 1. From those letters it will be found that these Bankers have understood the Govt' Order No. Fl:2087-8 dated 1st June 1903 just as I apprehended. The first payments made they have debited to a separate account & remitted to me the available balances of our Current Royalty Account instead of utilizing the same for adjusting the above payments as the Chief Engineer is of opinion that the Government order issued in the Financial Department quite clearly means that they should be so adjusted.

MAJOR HEAD—14 General Administration

(In thousands of Rupees omitting 000)

Minor heads	Accounts 1899—1900	Accounts, 1900-01	Accounts, 1901-02	Budget, 1902-03	Revised, 1902-03	Budget, 1903-04	Revised 1902-03 + more—less than Budget, 1902-03	Budget 1903—04 + more—less than revised, 1902-1903
(1) Dewan's Office	3,50	3,58	3,08	3,32	3,08	3,04	—24	—4
(2) Private Secretary to His Highness the Maharaja ...	46	65	70	14	62	53	+48	—9
(3) Scholarships	...	1	1	2	3	3	+1	...
(4) Revenue Commissioner's Office	...	...	...	...	13	22	+13	+9
(5) Comptroller's Office	81	78	83	84	83	84	—1	+1
(6) State Huzur Treasury	17	17	17	17	17	17	...	...
(7) Government Houses, Stables, Parks and gardens ...	80	1,19	73	76	1,04	75	+28	—29
(8) Stationery and Printing	1,80	1,80	1,86	1,64	1,55	1,61	—9	+6
(9) Agricultural Banks	11	11	12	11	10	3	—1	—7
Total ...	7,65	8,29	7,55	7,00	7,55	7,22	+55	—33

51. The revised estimate as compared with the original shows on the whole an increase of Rs. 55,000 due chiefly (1) to the formation of the office of the Private Secretary to H. H. the Maharaja, to the transfer of an Assistant Commissioner from 2 Land Revenue to the Revenue Commissioner's Office and to the increased expenditure under contingencies of the Dewan's Office, (2) to increase under Government Houses on account of maintenance of Government stables and horses and entertainment of guests, Savings appear under Dewan's Office due to the abolition of the appointment of one of the Councillors and to Budget provision under Dewan's Office establishment and stationery and printing not having been fully utilized.

52. The Budget for 1903-1904 has been fixed at Rs. 7,22,000 short by Rs. 33,000 of the revised estimate as explained below :—

Under Private Secretary to His Highness the Maharaja due chiefly to the absence of provision for Tutor and Governor which was made for 3 months in the previous year ...	— 9,000
Under Government House reduced provision having been made for maintenance of Government stables and Horses and entertainment of guests ...	—29,000
Under Agricultural Banks due to the abolition of the Office of Inspector of Agricultural Banks provision having been made for the pay of establishment for 12 months and for the salary of the Inspector only for one month *viz.*, June payable in July 1903...	—7,000
Under Revenue Commissioner's Office provision being made for the first time ..	+9,000
Under stationery and printing increase sanctioned	+6,000
Other items of decrease	—3,000
Net ...	—33,000

53. The following additions to and deductions from the provisionally sanctioned estimate have been made :—

Under pay of Deputy Secretary in the Dewan's Office salary on 1st July having been taken as prescribed in the rules	—100
The savings of Rs. 24 in the Dewan's Office shown as a grant have been struck off ...	—24
Decrease under contingencies of the Dewan's Office in consequence of the temporary establishment hitherto charged under this head having been separately provided for under the head establishment	—4,464
Total Dewan's Office ...	—4,588

	Rs.
Under Private Secretrry to His Highness the Maharaja amount added on account of contribution towards pension and leave allowances	+4,850
Pay of Mr. Aga Jan member of the special establishment to His Highness the Maharaja omitted to be entered	+1,800
Total ...	+6,650
Under pay of Assistant Commissioner doing duty in the Revenue Commissioner's Office the salary on 1st July being provided for the whole year	—700
Under Huzur Treasury provision is made according to scale hence increase... ...	+6
Under Government Houses items provided for in the estimates of both the Superintendent, Government Gardens and of the Military Assistant.	
Dewan's Official residence	—660
Gordon Park	—3,608
Daria Dowlat Bagh Establishment	—1,464
Do Contingencies	—300
Do Purchase of plants	—100
Do Construction and repairs	—450
Experimental gardens on Nandi Hills	—508
Under Upper Residency amount entered in excess of sanctioned scale	—84
Establishment at Caerlaverock at Ooty made over to General Taillard	—240
Omission of provision for secret service pension	+36
Increase sanctioned for the establishment at Hindu guests quarters	+6
Decrease under pay of Superintendent Government Houses due to transfer to Amrut Mahal Department for increase of pay of Head clerk (Rs. 360) and to Military Assistant's Office for increase of pay of his establishment (Rs. 540) as sanctioned ...	—900
Net ...	—8,272
Under stationery and printing Rs. 9,676 is added as explained below :—	
Exchange on Europe Family Remittance	+100
Difference between the amount entered for the Branch Press at Mysore and that sanctioned by Government in Proceedings No. 13,657-8—Mis. 2,094, dated 12—3—03...	+1,536
Printing charges of Private Presses 3 years average	+9,000
Amount transferred from Jail Budget under para 59 of Government Order No. 1150-1192—18-1901-02, dated 7th Februaryon 1903 on account of Jail Press Manager...	+300
Do Contingencies	+600
Deduct pay of Chief Foreman, the appointment having been abolished	—1,800
Pay of Head Accountant on 1st July having been taken for the whole year ...	—60
Net ...	+9,676
Under Agricultural Banks Rs. 7,360 is deducted after making provision as shown below, the Office of Inspector of Agricultural Banks having been abolished in Proceedings No. Fl. 2244-6, dated 19—6—03.	
Pay of Inspector for June 1903	500
Pay of establishment for the full year	2,700
Total ...	3,200

MAJOR HEAD—16—Law and Justice courts of Law.

[In thousands of Rupees omitting 000]

Minor Heads.	Accounts, 1899—1900	Accounts, 1900—1901.	Accounts, 1901—02.	Budget, 1902—03.	Revised, 1902—1903.	Budget, 1903—1904	Revised 1902-1903 +more—less than Budget, 1902-1903.	Budget, 1903-1904 +more—less than revised, 1902-1903.
(1) Chief Court	...	...	1,22	1,09	1,06	1,03	—3	—3
(2) Law Offices	1,07	1,10	12	14	13	16	—1	+3
(3) Civil and Sessions Courts	54	68	61	74	64	68	—10	+4
(4) Assistant Sessions and Sub-Judges' Courts ..	34	25	21	22	34	53	+12	+19
(5) Munsiffs 'Courts	1,00	1,02	1,02	1,05	1,00	94	—5	—6
(6) Process serving establishment	61	61	60	62	62	63	...	+1
(7) District Magistrates' Courts..	15	18	18	20	19	20	—1	+1
(8) City Magistrates' Courts	29	16	17	16	16	17	...	+1
(9) Kolar gold mines Assistant Commissioner and 1st class Magistrates' Court	15	14	11	12	12	12	...	...
(10) Refunds	14	15	15	15	14	15	—1	+1
Total ..	4,29	4,29	4,39	4,49	4,40	4,61	—9	+21
Add share of Land Revenue charges debitable to Law and Justice	4,73	484	4,66	4,92	4,59	4,83	—33	+24
Total ...	902	913	9,05	9,41	8,99	9,44	—42	+45

54. The revised estimate for 1902-03 falls short of the original by Rs. 42,000 chiefly to (1) savings under Batta to witnesses in the Chief and Civil and Sessions' Courts' about Rs. 10,000 (2) to savings on account of the abolition of Munsiffs' Courts at Chitaldrug Chikmagalur and Hassan about Rs. 5,000 (3) Decrease under share of Land Revenue charges debitable to this head owing to the Budget provision under 2 Land Revenue not having been fully utilized about 33,000 Rs. (4) Decrease of Rs. 3,000 under other items need no remark. Increase under Assistant Sessions and Sub-Judges' Courts in consequence of the formation of the said Courts at Chitaldrug Chikmagalur and Hassan about Rs. 12,000.

55. The Budget for 1903-04 has been fixed at Rs. 9,44,000 Providing for an increase of Rs. 45,000 over the Revised estimate as noted below:—

	Rs.
Under Chief Court due to increased provision made on account at Travelling allowance of Officers and Establishment	+1,400
Provision made for allowance to Law Reporter	+1,800
Under Law Officers increased provision made on account of fees to Pleaders in Criminal cases for appearing in Assistant Sessions' Courts	+3,500
Under Civil and Sessions' Courts due chiefly to increased provision made on account of travelling allowance to Officers and establishments	+5,000
Increase owing to the formation of Sub-Judges' Courts at Chitaldrug Chikmagalur and Hassan	+19,000
Increase under different other items	+3500
Increase under share of Land Revenue Charges debitable to this head due to increased provision under land Revenue having been made according to scale	+24,000
Decrease under salary of the Chief Judge the present incumbent drawing only Rs. 2,000 as against Rs. 2,500 drawn by his predecessor	—6,000
Decrease due to privilege leave allowances which Mr. Justice Best drew for one month and five days in last year	—900
Decrease in the Chief Court on account of Mysore Law Reports for which provision has been made under Law Reporter	—500
Decrease in consequence of the abolition of Munsiffs' Courts at Chitaldrug Chikmgalur and Hassan	—6,000
Net ...	+44,800
Or in round figures rupees	45,000

56. The following alterations and additions to and deduction from the Departmental estimate have been made.—

Under Chief Court salary of Registrar shown under Sub-Judges transferred to this head ...	+6,000
Allowance to Law Reporter Mysore *vide* P No. 1990-93—J. F. 16 of 99, dated 19th June 1903	+1,800
Provision for fee to Advocates in undefended criminal cases transferred to the head law Officers	—1,000
Grant for Mysore Law Reports provision for allowance to Law Reporter having been made separately	—500
Net ...	+6,300
Provision for fees to Advocates in criminal cases transferred from Chief Court to Law Officers *vide* Appendix P. Vol II Civil Account Code Foot note 106	+1,000
Salaries of Public Prosecutors transferred under the same authority from the Civil and Sessions' Courts to Law Officers	+4,200
Fees to Pleaders in Criminal cases transferred under the same authority from Civil and Sessions Courts to Law Officers	+2,000
Fees to advocates for appearing in Assistant Sessions Judges' Courts	+3,000
Total ...	+10,200
Under Civil and Sessions Courts the Salary of the Civil and Sessions Judges having been provided for according to scale	—2,400
The provision for salary of Public Prosecutors having been transferred to Law Officers ...	—4,200
Provision for fees to Advocates transferred to Law Officers	—2,000
Omission of provision for temporary establishment sanctioned	+360
Total Net ...	—8,240
Under Assistant Sessions and Sub-Judges' Courts 6,000 Rs. on account of pay of Registrar Chief Court separate provision therefor hasving been made under Chief Court and Rs. 350 on account of Probable savings have to be deducted	—6,350
Under Clerks and Munshies omission in the scale of establishment having been supplied ...	+ 100
Net ..	—6,250
Under Salaries of Munsiffs provision having been made as per sanctioned scale with deduction from probable savings	+600
Under establishments omissions and errors in the scale of establishment having been rectified	+86
Total ...	+686

Major Head 16—Law and Justice —Jails.

(In thousands of Rupees omitting 000).

Minor Heads.	Accounts, 1899—1900.	Accounts, 1900—1901.	Accounts, 1901—1902.	Budget, 1902—1903.	Revised, 1902—1903.	Budget, 1903—1904.	Revised 1902-1903 +more—less than Budget, 1902-1903	Budget 1903-1904 +more—less than revised, 1902-1903.
1 Jails	1,04	1,09	1,09	1,12	1,00	1,04	—12	+4
2 Jail Manufactures	...	..	1	19	15	20	— 4	+5
Total ...	1,04	1,09	1,10	1,31	1,15	1,24	—16	+9

57. The Revised estimate falls short of the original by 16 thousand :—

(1) Under salary of Superintendent of Central Jail	3,000
(2) Under dieting of prisoners	4,900
(3) Under Lock-ups	2,900
(4) Under purchase of raw materials in the Jail Manufactory ...	4,300
(5) Under other items	900

58. The Budget for 1903-1904 has been fixed at Rs. 1,24,000 which is Rs. 9,000 in excess of the Revised Estimate.

Under establishment of Inspecter General of Prisons due to the entertainment of an additional clerk sanctioned (Rs. 290) and to increased provision for Travelling allowance and contingencies (210)	+	500
Under Jails increased provisions made for dieting of prisoners &ca...	+	2,300
Under Lock-up establishment provision made for the new District Lock-up at Shimoga ...	+	500
Increased provision for dieting prisoners in the Lock-ups including clothing, bedding etc ...	+	2,300
Increased provision for construction and repairs under Lock-ups	+	1,800
Under Jail Manufactures increased provision made for purchase of raw materials ...	+	4,800
Under other items	+	900
Decrease under establishment of Jails due chiefly to the abolition of the Shimoga Jail ...	—	3,800
Decrease under Jail contingent charges	—	300
Net ...	+	9,000

59. The following alterations, additions to and deductions from the Departmental estimate have been made.

Under Jails, Pay of a Clerk of the Inspector General of Prisons sanctioned but omitted to be provided for	+	360
Short provision made under salary of Superintendent of Central Jail	+	240
Under Jailors' salary not having been provided as per scale	+	30
Provision for refunds newly made	+	100
Deduct provision for salary of Manager of the Jail Press which has been transferred to Stationery and Printing under para 59 of Government Order No. 1150-1192—18-1901-02 of 17th February 1903	—	300
Provision for salary of Ironsmith twice provided for	—	144
Net ...	+	286

Major Head 17—Police.

(In thousands of Rupees omitting 000).

Minor Heads.	Accounts, 1899—1900.	Accounts, 1900—1901	Accounts, 1901—1902	Budget, 1902—1903.	Revised, 1902—1903.	Budget, 1903—1904.	Revised 1902-1903 +more-less than Budget, 1902-1903.	Budget 1903-1904 +more—less than revised, 1902-1903.
(1) Superintendence (Head-quarters)	26	99	27	29	35	40	+ 6	+ 5
(2) Town Police, Bangalore and Mysore	75	76	74	80	76	81	— 4	+ 5
(3) District Police	7,72	7,10	7,32	7,93	7,27	7,95	—66	+68
(4) Kolar Gold Fields Police	26	38	81	69	58	68	—11	+10
(5) Special Police-Detective Police, Kolar Gold Fields ...	...	...	8	13	8	13	— 5	+ 5
(6) Railway Police	21	13	12	11	10	11	— 1	+ 1
(7) Refunds	1	...	...	...	...	...	...	...
Total	9,23	9,36	9,34	9,95	9,14	10,03	— 81	+94
Add Share of Land Revenue charges Debitable to Police...	28	30	29	29	30	30	+ 1	...
Total	9,51	9,66	9,63	10,24	9,44	10,38	—80	+94

x Why?

60. The revised estimate compared with the original estimate shows a net decrease of Rs. 80,000 Monthly due to Budget provision not having been fully utilized.

	Rs.
Under Town Police, Bangalore and Mysore	— 4,300
Under salary of Superintendents and Assistant Superintendents (District Police)	— 5,700
Under executive Rural Police Force including Malnad batta &c. ...	—28,500
Under equipment and clothing and oil and petty stationery for Thanas ...	—33,700
Under allowance to Totis and Talaris	— 2,000
Under Kolar Gold Fields Police	—10,600
Under Detective Police of Kolar Gold Fields	— 5,100
Under other items	— 3,400
Salary of Councillor allowed for the present Inspector General of Police ...	+ 7,600
Under travelling allowance to Police Force	+ 5,500
Net ...	—80,000

61. The Budget for 1903-1904, has been fixed at Rs. 10,38,000 providing for an increase of Rs. 94,000 as shown below :—

	Rs.
Under Head-quarters increased provision made for Travelling allowance to Officers and establishment	+ 2,400
Under Town Police, Bangalore and Mysore, provision made as in previous year ...	+ 4,300
Under salaries of Superintendents and Assistant Superintendents, Head quarters and (District Police) due to provision made according to scale	+ 8,100
Under Executive Rural Police provision made according to scale	+20,300
Under Malnad and Ghat stations batta, provision ismade as in previous year according to scale	+ 4,500
Under Police Schools, Head-quarters as well as District, provision made as per scale ...	+ 6,000
Under equipment and clothing and oil and petty stationery for Thanas &c., provision made as in previous year	+33,600
Under allowance to Totis and Talaris provision made as in previous year according to scale	+ 2,000
Under Kolar Gold Fields provision made according to scale as in previous year ..	+10,400
Under Detective Police provision made as in previous year	+ 5,000
Decrease under travelling allowance to Officers and establishments and Police Force ...	— 4,200
Net increase under other minor items	+ 1,600
Net ..	+94,000

62. The following alterations, additions to and deductions from, the Police Budget estimate, have been made under Executive Rural Police.

	Rs.
The omission of horse allowance to Jamadar in Malnad tracts has been supplied ...	+ 96
Omission of provision to 2nd class Daſadars in the Bangalore District has been supplied	+ 1,000
Additional Police Force sanctioned for Chikballapur Town has been added	+ 1,380
Salary and horse allowance of Inspector of Hosdurga Police sanctioned subsequent to the receipt of the Departmental Budget has been added...	+ 660
Omission of provision for contingencies of District Police Schools has been supplied ...	+ 216
Exchange compensation allowance to Superintendent, Kolar Gold Fields has been added According to cerrect calculetion	+ 56
Under Railway Police Force—	
Omission of provision has been supplied	+ 480
Provision made for refunds	+ 100
Under Executive Rural Police Force for Bowringpet Police excess provision entered but disallowed	— 480
Under salary of Superintendent of Kolar Gold Fields, provision made for salary on 1st July	— 300
Provision for contribution towards pension and leave allowances to Detective Inspector of Kolar Gold Fields is deducted, the present incumbent not being a lent Officer ...	— 90
Deduct for Rounding	— 449
Net ...	+2,669

Major Head 18—Education.

(In thousands of Rupees omitting 000).

Minor Heads.	Accounts, 1899—1900.	Accounts, 1900—1901.	Accounts, 1901—1902.	Budget, 1902—1903.	Revised, 1902—1903.	Budget, 1903—1904.	Revised 1902-1903 +more —less than Budget, 1902-1903.	Budget 1903-1904 +more —less than revised, 1902-1903.
(1) Direction	31	28	29	29	29	34	...	+
(2) Inspection	32	32	33	34	36	38	+ 2	+
(3) Government Colleges and High Schools, General ..	2,14	2,29	2,20	2,40	2,28	2,57	—12	+2
(4) Government Schools, Special	...	...	...	...	...	14	...	+1
(5) Government Taluk Schools for Boys and Girls ...	1,96	2,20	2,41	2,41	2,35	2,46	— 6	+1
(6) Book Department	21	23	23	25	21	23	— 4	+
(7) Oriental Library and Search for Sanskrit Manuscript..	11	12	13	14	14	15	...	+
(8) Grants in-aid	88	75	85	1,00	86	97	—14	+1
(9) Scholarships	11	15	21	35	21	34	—14	+1
(10) Miscellaneous	29	31	35	29	32	34	+ 3	+
(11) Refunds	...	...	...	...	...	...	...	...
Total ...	6,33	6,65	7,00	7,47	7,02	7,92	—45	+9

63. The Revised estimate falls short of the Original by Rs. 45,000 owing chiefly to provision not having been fully utilized. The Budget for 1903-04 has been fixed and sanctioned by Government at Rs. 7,87,926 to which Rs. 4,074 is added as shown below, making a total of Rs. 7,92,000 which sum has been budgetted for .—

Exchange on Europe Family Remittances	of Mr. Bhabha, Inspector General of Education ..	+ 900
Do	of Mr. Cook, Principal Central College ...	+1,150
Do	of Mr. Denham, Professor of History Maharaja's College	+ 800
Do	of Mr. Weir, Principal, Maharaja's College ...	+ 900
Do	of Mr. Grieve, Professor, English, Central College.	+ 500
Deduct for rounding	... ...	— 276
For Refunds	... ...	+ 100
	Net ...	+4,074

Major Head 19—Muzrai or Religious and Charitable Institutions.

(In thousands of Rupees omitting 000).

Accounts	1899—1900 ..	3,35
,, ...	1900—1901 ...	3,55
,, ...	1901—1902 ...	3,28
Budget	1902—1903 ...	3,30
Revised	1902—1903 ...	3,30
Budget	1903—1904 ...	3,29
Revised 1902—03 + more — less than Budget	1902—1903 ...	...
Budget 1903—04 + more — less than Revised	1902—1903 ...	—1

64. Calls for no remark.

Major Head 20—Medical.

(In thousands of Rupees omitting 000)

Minor Heads.	Accounts, 1899—1900.	Accounts, 1900—1901.	Accounts, 1901—1902.	Budget, 1902—1903.	Revised, 1902—1903.	Budget, 1903—1904.	Revised 1902-1903 +more —less than Budget, 1902-1903.	Budget 1903-1904 +more —less than revised, 1902-1903.
1 Medical Establishment			2,70	2,52	2,42	2,46	—10	+ 4
2 Hospitals and Dispensaries			81	1,05	95	1,11	—10	+16
3 Durbar Physician	3,36	3,98	42	32	29	31	— 3	+ 2
4 Medicial Stores			38	50	53	62	+ 3	+ 9
5 Lunatic Asylum			24	26	27	30	+ 1	+ 3
6 Sanitation and Vaccination	29	27	26	31	29	31	— 2	+ 2
7 Chemical Examiner and Bacteriologist	4	4	8	8	8	8	...	...
8 Medical Scholarships	...	...	...	..	..	8	...	+ 8
9 Refunds	...	...	...	...	...	...	...	...
Total ...	3,69	4,29	4,89	5,04	4,83	5,27	—21	+44

65. The revised estimate shows a saving of Rs. 21,000 owing chiefly to Budget provision not having been fully utilized. The Budget for 1903-04 has been fixed and sanctioned by Government at Rs. 5,19,778, to which Rs. 7,222 is added as shown below making a total of Rs. 5,27,000 which sum has been budgetted for :—

Exchange Compensation Allowance of Senior Surgeon	+1,388
Contribution towards pension and leave allowances of do	+5,125
Omission of provision for increment to compounders at Kolar and Tumkur Districts, supplied as per existing scale	+ 72
Exchange Compensation Allowance of Surgeon in charge of Victoria Hospital	+1,013
Contribution towards pension and leave allowance of Surgeon in charge of Victoria Hospital.	+3,925
Contribution towards pension and leave allowance of Assistant to the Durbar Physician ..	+ 300
Local allowance to a vaccinator on Rs. 12 at Bowringpet, added Vide Proceedings No. Fl. 2116-2158, dated 9th June 1903	+ 24
Refunds	+ 100
Deduct provision for salaries of Hospital Assistants already made in the estimates of the following departments and repeated in this Budget also, 2 at Rs. 60 paid by the Jail Department, 1 at Rs. 60 paid by Palace, 2 at Rs. 40 paid by Public Works Department, 1 at Rs. 40 paid by Military Department, (Imperial Service Regiment)	—3,600
Deduct provision made on account of leave allowances to Matron and Nurses of Victoria Hospital, disallowed, such provision being inadmissible in a Budget Estimate and the charges on that account being met out of the Savings of the establishment	— 430
Deduct provision for servants and orderlies in the Mysore District made in excess of the scale, disallowed	— 308
Deduct for rounding	— 387
Net ..	+7,222

Major Head 21—Scientific and other Minor Departments.

(In thousands of Rupees omitting 000).

Minor Heads.	Accounts, 1899—1900.	Accounts, 1900—1901.	Accounts, 1901—1902.	Budget, 1902—1903.	Revised, 1902—1903.	Budget, 1903—1904.	Revised 1902-1903 +more—less than Budget, 1902-1903.	Budget, 1903-1904 +more—less than revised, 1902-1903.
(1) Geological Department and Museum	82	94	87	95	84	1,00	—11	+16
(2) Meteorological Department	11	11	12	13	12	13	— 1	+ 1
(3) Archæological Department	42	40	40	41	42	43	+ 1	+ 1
(4) Museum	3	4	3	4	3	3	— 1	+ 0
(5) Donations to Scientific Societies	...	...	...	...	...	...	...	...
Agricultural—								
(6) Department of Agricultural Chemistry	33	45	34	31	30	39	— 1	+ 9
(7) Miscellaneous Agricultural Experiments ...	...	...	2	1	...	...	— 1	...
(8) Amrut Mahal Department	35	33	33	37	33	37	— 4	+ 4
(9) Botanical and Other Public Gardens	28	30	30	31	33	35	+ 2	+ 2
Statistics—								
(10) Director of Agricultural and other Statistics ...	...	...	14	14	14	14	...	...
(11) Census	..	41	83	48	49	10	+ 1	—39
(12) Ethnographical Survey	...	...	...	...	...	1	...	+ 1
Miscellaneous—								
(13) Local and Civil Service Examinations	7	5	11	5	4	5	— 1	+ 1
(14) Refunds	...	..	1	...	...	..	...	...
(15) Mysore Gazetteer	5	..	...	...	...	...	...	...
Total ..	2,46	3,03	3,50	2,20	3,04	3,00	—16	— 4

66. The revised estimate compared with the original shows a decrease of Rs. 16,000 due chiefly to Budget provision not having been fully utilized. The Budgets for 1903-1904 as shown below have been fixed and sanctioned by Government at Rs. 2,96,560.

		Rs.
Geological Department and Museum		98,731
Meteorological Observatory		12,788
Archæological Department		42,613
Museum		3,532
Department of Agricultural Chemistry		38,455
Amrut Mahal Department		36,696
Botanical and other Public Gardens	4,0711.	
Deduct amount partly provided for under 14 G. General Administration, 7 Government Houses	7,166.	33,545
For Census		10,000
Ethnographical Survey		1,200
Local Service Examinations		4,600
Salary of Director of Agricultural and other Statistics		14,400
		2,96,560

To which Rs. 3,440 is added as explained hereunder making a total of Rs. 3,00,000 which sum has been budgetted for :—

Under Geological Department. Deduct part provision of 2nd State Geologist salary on 1st July having been taken as prescribed in the Rules	—	350
Do of Apprentice Geologist	—	250
Omission of provision for Deputation allowance to Assistant Geologist Mr. B. Jayaram for seven months at Rs. 50 per month from 1st June 1903	+	350
Exchange on Europe Family Remittance of 1st State Geologist and *Ex-Officio* Secretary to Government		+1,400
Do of Mr. H. K. Slater, Assistant Geologist	+	200
Omission of provision for salary for June 1903, of Prospector whose retirement has been ordered from 1st July	+	450
Provision for pay of establishment on 1st July having been taken as prescribed in the rules	—	35
Add for rounding	+	4
Net ...		+1,769
Under Meteorological Department— Add for rounding	+	12
Under Archæological Researches-Exchange on Europe Family Remittance	+	50
Provision for salary on 1st July of Assistant to Director having been taken as prescribed in the rules	—	100
Salary of printers and pressmen provided as per scale	—	4
Add for rounding	+	41
Net ...	—	13
Under Museum-Deduct for rounding	—	32
Under Agricultural Department-Add for rounding	+	45
Under Amrut Mahal Department— Increase of pay of Head Clerk of Amrut Mahal Department at Rs. 30 per month as sanctioned to be met from the savings of the pay of the Superintendent, Government Houses (14 G. General Administration, 7 Government Houses)	+	360
Experimental breeding of cattle by sending cows to Burma as per letter No. 2831, dated 6th June 1903, from the Military Assistant		+2,000
For Establishment of Yemmedoddi and Konenhalli Kavals the monthly cost incurred being Rs. 36 a month and not Rs. 189 as provided for		—1,836
Deduct for rounding	—	20
Net ...	+	504
Under Botanical and other Public Gardens— Exchange on Europe Family Remittance	+	600
Guarding charges of convict labor in the Curzon Park at Mysore *Vide* Government Proceedings No. Fl. 2409-10, dated 30th June 1903	+	884
Deduct for rounding	—	29
Net ..		+1,455
Under Local Service Examinations — Amount shown in excess of the scale under Establishment	—	12
Add for rounding	+	12
Net ...		...
For refunds	+	100
For rounding under salary of Director of Agricultural and other Statistics	—	400
Total Net ...		+3,440

E. Miscellaneous—Civil Charges.

(In thousands of Rupees omitting 000).

Minor Heads.	Accounts, 1899—1900.	Accounts, 1900—1901.	Accounts, 1901—1902.	Budget, 1902—1903.	Revised, 1902—1903.	Budget, 1903—1904.	Revised, 1902-1903 +more — less than Budget, 1902-1903.	Budget 1903-1904 +more — less than revised, 1902-1903.
Civil Furlough Allowances	...	1	31	..	...	...	...	...
Allowances and Assignments under Treaties and Engagements	37,42	37,51	38,22	38,31	38,27	38,30	— 4	+ 3
Superannuation Allowances and Pensions	3,18	3,35	3,71	4,06	3,38	3,61	—68	+23
Miscellaneous	11,72	12,45	4,54	7,02	11,29	4,42	+4,27	—6,87
Total ...	52,32	53,32	46,78	49,39	52,94	46,33	+3,55	—6,61

67. The Budget for 1903-04 is better than the revised estimate by so much as 6,61,000 due mainly to a very large reduction in the fluctuating items of miscellaneous as shown below.

Allowances and assignments under treaties and engagements	+ 3,000
Superannuation allowances and Pensions	+ 23,000
Miscellaneous	—6,87,000
Net Rs. ...	—6,61,000

Major Head 22.—Allowances and Assignments under Treaties and Engagements.

(In thousands of Rupees omitting 000)

Minor Heads.	Accounts, 1899—1900.	Accounts, 1900—1901.	Accounts, 1901—1902.	Budget, 1902—1903.	Revised, 1902—1903.	Budget, 1903—1904.	Revised 1902-1903 +more — less than Budget, 1902-1903.	Budget, 1903-1904 +more — less than revised, 1902-1903.
(1) Subsidy to the British Government	35,00	35,00	35,00	35,00	35,00	35,00	...	...
(2) State Pensions	1,60	1,60	2,40	2,40	2,40	2,40	...	...
(3) Political Pensions	67	78	69	78	74	77	—4	+3
(4) Miscellaneous	15	13	13	13	13	13	...	...
Total ...	37,42	37,51	38,22	38,31	38,27	38,30	—4	+3

68. Calls for no remark.

Major Head 23—Superannuation Allowances and Pensions.

(In thousands of Rupees omitting 000)

Accounts	1889—1900 ...	3,18
,, ...	1900—1901 ...	3,35
,, ...	1901—1902 ...	3,71
Budget	1902—1903 ...	4,06
Revised	1902—1903 ...	3,38
Budget	1903—1904 ...	3,61
Revised 1902—03 + more — less than Budget	1902—1903 ...	—68
Budget 1903—04 + more — less than revised	1902—1903 ...	+23

69. The revised estimate compared with the original shows a large decrease of Rs. 68,000 due chiefly to provision having been made for the number of Pensioners as it stood on Ist July 1902 without deducting probable savings on account of casualities and of arrears left undrawn. The Budget for 1903-04 has been fixed at Rs. 3,61,000 showing Rs. 23,000 more than the revised estimate as shown below.—

Superannuation and Retired allowances	3,50,000
Compassionate allowances, the omission of provision in the previous year has been supplied	600
Gratuities	10,400
Total ...	3,61,000

Major Head 24—Miscellaneous.

(In thousands of Rupees omitting 000).

Minor Heads.	Accounts, 1899—1900.	Accounts, 1900—1901.	Accounts, 1901—1902.	Budget, 1902—1903.	Revised, 1902—1903.	Budget, 1903—1904.	Revised 1902-1903 +more—less than Budget, 1902-1903.	Budget 1903-1904 +more—less than revised, 1902-1903.
(1) Travellers' Bungalows 1st and 2nd classes ...	18	31	31	33	30	38	— 3	+ 8
(2) Miscellaneous (General)	46	52	73	86	80	61	— 6	— 19
(3) Reception of Important Personages	1	89	76	60	22	40	— 38	+ 18
(4) Tour Charges	25	31	8	1,50	15	40	— 1,35	+ 25
(5) Charities, Donations etc.	30	75	1.70	20	19	3	— 1	— 16
(6) Charges in Connection with the Royal Marriages ...	4,66	5,35	— 2,33	...	...	...	..	...
(7) Installation Charges	...	..	...	2,00	3,46	10	+ 1,46	— 3,36
(8) Charges Connected with the Delhi Camp 1903 ...	...	..	...	...	4,00	80	+ 4,00	— 3,20
(9) Special and Unforeseen Charges	44	55	95	...	53	2	+ 53	— 51
(10) Irrigation Wells Establishment	5	7	4	5	6	4	+ 1	— 2
(11) Plague Charges	4,63	2,95	1,64	1,00	1,02	1,00	+ 2	— 2
(12) Bangalore City Improvement	25	17	11	20	3			
(13) Basavanagudi Extension	16	18	4	...	8	50	— 8	+ 38
(14) Malleswaram Extension	9	10	2	...	1			
(15) Kolar Gold Fields New Town	...	...	12	...	8	...	+ 8	— 8
(16) Test Audit Establishment	...	...	6	4	12	...	+ 8	— 12
(17) Refunds	24	30	31	24	24	14	...	— 10
Total ...	11,72	12,45	4,54	7,02	11,29	4,42	+ 4,27	— 6,87

70. The revised estimate shows on the whole a net increase of Rs. 4,27,000 over the original estimate as detailed below.

Under Installation charges	+ 1,46,000
Under charges in connection with Delhi Camp 1903	+ 4,00,000
Under special and unforeseen charges such as Improvements of the surroundings of Karikalthotti and Ambavilas Mysore Palace	+ 50,000
Under Kolar Gold Fields New Town	+ 8,000
Under Test audit establishment being salary and pay allowances of Mr. Kiernander and his establishment	+ 8,000
Under Reception of Important Personages	— 38,000
Under Tour charges	— 1,35,000
Under Bangalore City Improvements, Basavangudi and Malleswaram extensions ...	— 8,000
Under other items	— 4,000
Net ...	+ 4,27,000

71. The Budget for 1903-04 including ordinary and extraordinary charges has been fixed at Rs. 4,42,000 as detailed below.

Under Travellers Bungalow establishment in addition to the usual grant Rs. 384 and Rs. 5,000 have been added on account of increases sanctioned to Travellers' Bungalow establishment in Proceedings Nos. 8839—40 G. F. 15—96 and No. 1915—18 J. F. 13 of 02 of 24th November 1902 and 29th May 1903 and supply of furniture and crockery to the 1st and 2nd class Bungalows sanctioned in Proceedings No. F. L. 57 of 8th July 1903	37,911
Under Miscellaneous General	60,702
Under Reception of Important Personages Vide Proceedings No. F. L. 42 of 6th July 1902	40,000
Tour charges provided under the same authoriy	40,000
Under charities, Donations, etc. Vide Proceedings No. F. L. 2407-8 of 30th June 1903	3,150
Under Installation charges to meet all unadjusted items	10,000
Charges in connection with Delhi camp 1903 being unspent balance of the sanctioned estimate	80,000
Special and unforeseen, charges	2,000
Establishment for Irrigation wells	4,152
Plague charges as intimated by General and Revenue Secretary in D. O. letter dated 4th July 1903	1,00,000
Bangalore City Improvements Basavangudi and Malleswarm extensions as sanctioned.	50,000
Refunds	14,000
Add for rounding	85
	4,42,000

MAJOR HEAD—EE—25—Military.

(In thousands of Rupees omitting 000).

Minor Heads.	Accounts, 1899—1900.	Accounts, 1900—1901.	Accounts, 1901—1902.	Budget, 1902—1903.	Revised, 1902—1903.	Budget, 1903—1904.	Revised 1902-1902 +more — less than Budget, 1902-1903.	Budget 1903-1904 +more — less than revised, 1902-1903.
(1) Head Quarters	70	77	73	78	78	79	...	+ 1
(2) Imperial Service Regiment	3,74	3,46	3,38	3,98	3,75	4,04	— 23	+ 29
(3) Local Service Regiment	1,56	1,61	1,66	1,70	1,64	1,70	— 6	+ 6
(4) Government Stud Farm, Kunigal	41	47	72	62	60	68	— 2	+ 8
(5) Temporary Establishment for the Transport Carts...	1	18	2	2	2	2	...	...
(6) Barr or Native Infantry	1,93	2,06	2,11	2,28	2,15	2,42	— 13	+ 27
(7) Miscellaneous Charges	1	3	41	16	16	16	...	...
(8) Imperial Service Transport Corps	...	..	2,79	2,83	3,43	3,01	+ 60	— 42
(9) Military Stores	10	30	10	10	10	10	...	...
(10) Superannuation and Retired Allowances ...	71	82	77	76	77	76	+ 1	— 1
(11) Palace Military	86	88	1,40	97	97	1,01	...	+ 4
Total ..	10,03	10,58	14,09	14,20	14,37	14,69	+ 17	+ 32

72 The Revised estimate shows a net increase of Rs. 17,000 :—

The Budget for 1903-04 has been fixed by Government at Rs. 13,99,732 as detailed.

Military Assistant's office	40,384
Government Stud Farm at Kunigal	67,624
Imperial Service Transport Corps	3,00,666
Palace Military	1,01,500
Chief Commandant's office	39,264
Imperial Service Regiment	3,48,954
Local Service Regiment	1,70,288
Temporary establishment for the Transport carts	2,088
Barr or Native Infantry	2,27,122
Miscellaneous charges	15,550
Military Stores	10,108
Superannuation and retired allowances...	76,184
	13,99,732

to which Rs. 69,268 is added as explained hereunder making a total of Rs. 14,69,000 which sum has been budgetted for.

Under Military Assistant's office Increase of pay of Head Clerk of Amrut Mahal Department at Rs. 30 per month as sanctioned has been transferred to Amrut Mahal Department	— 360
Increase under Contribution towards pension and leave allowances of the Military Assistant	+ 150
Net ...	— 210
Under Chief Commandant's Office. The salary of the personal assistant on 1st July provided for the whole year	— 540
Under Imperial Service Regiment. For mule allowances and additional hands for Local establishment not enlisted for field service sanctioned in Government Proceedings Military No. 2738—9—145 dated 28th May 1903, which was received in this office only on 29th June last	+ 44,172
Add for chenna rations to horses Vide Proceedings in the Military department No. 2508—09—130 of 4th May 1903	+ 18.000
For upkeep of Polo Ponies *Vide* Proceedings No. 2809—10—151 of 2nd June 1903 in the Military Department.	+ 7,200
Amount disallowed by Government in Proceedings No. F. L. 2304—18 of 24th June 1903. Under pay of Assistant Surgeon	— 1,200
Under Cost of Full dress	— 13.500
Net ...	+ 54,672
Under Barr or Native Infantry for travelling expenses of the Relief Parties *Vide* Council Proceedings dated 2nd June 1903 received in the Chief Commandant's No. 29 of 23rd June—3rd July. 1903	+ 15.000
Add for rounding	+ 346
Net .	+ 69,268

26 F—FAMINE RELIEF.

73. This separate major head is now newly opened as per Government Order No. F. L. 1150—1192—18. 1901-02, dated 7th February 1903. The usual provision of Rs. 1,000 hitherto made under 24 miscellaneous is now brought under this head.

21st July 1903

Comptroller

Bangalore

16-2-1903.

My Dear Mr. Subroyer,

A sum of fifteen lacs will be required for the additional installation of Electricity to extent of 2000 H.P. which is intended to be put up in Sivasamudram.

The General Electric Company it is expected will agree to supply the Machinery and set it up and to be paid out of profits when they begin to be collected charging a reasonable rate of interest from the time the money becomes due under contract to the time of payment. What was the rate of interest we were paying to Coutts & Co., for the advance they were making?

We had however deposited Government Paper with them in support of the advance, can we do so now without any inconvenience for financing our demands now such as temporary accommodation for subsidy? Do you think Coutts & Co., will be prepared to advance money on the same terms as before? What do you think would be a reasonable rate of interest to the General Electric Co., ?

I shall feel obliged by your kindly considering these points and favouring me with your views as early as you can. Please return this letter for reference.

Yours sincerely,

Sd. P.N. Krishnamurti

Purnaprasada.

Bangalore
28-2-1903.

My Dear Sir Krishna Murti,

On the late Electric Contract Account with Messrs. Coutts & Co., the rate of interest on the overdrafts was I believe fixed at a certain small per-centage over the official rate of Bank of England. I cannot say whether it was ½ or 1%. The negotiation appears to have been conducted between the Dewan and the Bankers and no copies of communications on the subject appear to have been sent to my office.

Throughout the period of this account there was however no overdraft at all. No charge therefore appears on account of interest.

I would recommend the same arrangement in regard to the 15 lacs required for the 2nd Installation. Even if the General Electric Co., agreed to the same terms, I think it preferable for various reasons to finance for the purpose with independent recognised Bankers with whom we have been so long connected.

There is no need this time to open a separate account with Coutts & Co., as we can operate on our Royalty accounts alone to which the income from the Cauvery Scheme is now being credited.

The estimated Receipts on this account will be for next year 26 lacs- 14 lacs from Royalty and 12 lacs by sale of Electric Power. You do not say between what period this amount of 15 lacs will be required and in what instalments.

I believe that the bulk of payments may not be required to be made before May or June 1904. In that case there will be no difficulty about payment of subsidy from our own Cash Balances.

If however all these payments have to be made between July & December next or earlier, we may have to sell about 10 lacs of Government Securities and to borrow from Madras Bank in January next about 10 lacs for three months to meet the payment of subsidy and the ordinary requirements of our Treasuries as we did this year. We have now about 43 lacs of Securities. For a Contract of 35 lacs we had to deposit 20 lacs of paper with Coutts & Co., For fifteen lacs they may agree to a deposit of 8 lacs

8 lacs or even less especially as the monthly income of our Royalty account is now 3 lacs while it was only one lac when they agreed to finance bigger Contract. We will then have with us about 36 lacs to finance for our ordinary requirements and to raise the necessary temporary loan of 10 lacs in July next.

The above forecast is ofcourse subject to the condition that no heavy charges have to be provided next year other than those already within my knowledge, which are

(1) The sanctioned grants for the Civil Departments 157 lacs

(2) A grant of 26 lacs for Public Works Department & Sanitary as in current year.

(3) Usual guaranteed interest to Southern Mahratta Railway 7 lacs.

(4) Capital Expenditure on Railway not exceeding one and half or two lacs.

(5) Grant for Old World Water Works 6 lacs.

(6) Grant for working Cawery Mills Coberm 3 lacs.

Herewith I return your letter as desired.

I am, Yours Sincerely,

Sd. F.R.Subgoyer.

Bangalore

17-3-1903.

Very Urgent.

My dear Mr. Subroyer,

Kindly read the enclosed papers and return.

The proposals are in accordance with what you thought on the subject and I shall be glad to have any remarks which you may have to make on reading them. The matter is very urgent.

Yours sincerely,

Sd. P.N. Krishna Murti

17th March 1903.

My dear Sir Krishna Murti,

I am afraid that Captain Lotbinier's proposal is not quite in accordance with what I thought on the subject and wrote on 20th February 1903.

My idea was to operate on our existing accounts with Coutts & Co., and if any overdrafts were found necessary, to pay interest on overdrafts as long as they remain unadjusted not to treat the payments made to the contractors in instalments each as a distinct loan to carry interest from the date of such payment till it is repaid.

3. Under the latter arrangement our funds remaining with Coutts & Co., will carry no counter interest which is not obviously a cheap arrangement.

The original terms with them were I believe on the lines indicated in para 2 above.

4. Kindly therefore refer to the papers in connection with the special contract account with Coutts & Co., opened for the first installation.

5. I have not got the papers with me as already reported to you.

6. In my forecast for next year which I left with you a few days ago, I had provided 20 lacs for the 2nd Installation, I now found only 10,50,000 is required.

7. There is therefore no reason to tie ourselves with any fixed loan.

8. I dont know why Coutts & Co., fix a minimum rate of 4%. I am not sure if they fixed such a minimum in the case of the first installation. Government Securities are rising in value and we may be able to sell at par next slack season to the extent required and save the half per cent extra interest we may have to pay Coutts & Co., If we tie ourselves down to a fixed loan we cant do this. I would therefore suggest financing with our own Royalty and the income from Electric Power, Coutts & Co., granting us overdrafts whenever we require at ½% over the Bank of England rate and at 4% minimum if they insist upon such minimum.

9. We need deposit with them only 7 or 8 lacs of Government Paper undertaking if necessary not to overdraw at any time more than 6 lacs.

I am, Yours sincerely,
Sd. F.F.Subroyer.

Proceedings of the Government of His Highness the Maharaja of Mysore.

R e a d:-

Correspondence ending with letter No.503/2676 dated 23rd May 03 from the Secretary to the Govt: of Mysore, Public Works Department, relative to financing 2nd Installation Cauvery Power Transmission Scheme.

Order thereon No.Fl:2007-4 dated Bangalore 1st June 1903.

At the request of the Directors of the various Gold Mines and the Kolar Gold Fields and in fulfilment of the agreement already entered into with Messrs.John Taylor & Sons., the Govt: of His Highness the Maharaja of Mysore have sanctioned the 2nd Installation of 2000 additional Horse Power in connection with the Cauvery Power Transmission Scheme.

2. To meet the cost of this Installation, which is estimated to cost approximately £ 70,000/-, negotiations with Messrs.Coutts & Co. London, were opened and they have agreed to advance money on the following terms :-

1. Payments to be made in England and in India as noted below:-

Payments in England

In June 03	On signing contract for the Plant 10% of contract	4000- 0- 0
In December 03	On shipment of plant, 50% of contract	20000- 0- 0
In April 04	15% of contract	6000- 0- 0
In July 04	15% of contract	6000- 0- 0
In April 1905	Six months after completion of plant, 10% contract	4000- 0- 0
	Total payments in England	£ 40000- 0- 0

Payments in India

August 1903 to & including October 1904 at £2000 per month		£ 30000- 0- 0
	Total payments in India	£ 30000- 0- 0
	Grand Total	£ 70000- 0- 0

(2) The interest charged on the sums advanced will be at 1½% per annum above the rate of Bank of England, with a minimum charge of 4% per annum.

(3) The loan with interest to be repaid in 24 months from the date of the starting of the plant.

(4) The Government of India 3½% Securities of the face value of 11 lacs, with Messrs.Coutts & Co., already held in safe custody on behalf of the Mysore Government be treated as Security for the loan, with power to Messrs.Coutts & Co., to use the notes for the purpose of Temporarily raising money in the event of any pressure arising in the London Market during the period of the loan but with the restriction that the notes allocated as security be never sold.

5. The earnings of the new Installation and any surplus Revenue which may become available from time to time be used monthly in part payment with interest of the sums advanced to Government.

6. Government approve of the terms set for the above. The Comptroller, Mysore Government, will take immediate steps for arranging with Messrs.Coutts & Co., to make the necessary payments both in England and in India. The matter is urgent, as tenders for the Machinery have been accepted and an immediate remittance of the 1st Instalment due will have to be made at once. The Chief Engineer in Mysore is requested to take further action in communication with Captain Thomson & Messrs.Coutts & Co.,

(Signed) C.Rama Rao,

For Secretary.

"Copy"

Office of the Comptroller,

No Mysore Government,

Bangalore, Dated 9th June 1903.

From

E. R. Subrayer, Esq., B.A.B.C.E.

Comptroller of Mysore.

To

H. V. Nanjundayya, Esq., M.A.M.L.

Secretary to the Government of Mysore,

General and Revenue Departments.

Sir,

With reference to para 3 of Govt: Pro: No.Fl:2087-8 of 1st June 03 requesting me to arrange with Messrs.Coutts & Co., for the payment both in England and India of the cost aggregating £70,000 of the 2nd Installation of 2000 additional horse power in connection with Cauvery Power Transmission Scheme, sanctioned by Govt: in the Pro: quoted, I have the honor to intimate that Messrs. Coutts & Co., London, will be furnished with a copy of the Govt: orders in question for information and guidance with a request that 9 out of 20 lacs of Government of India Securities now in deposit with them may be returned.

2. As the several payments to be made periodically are, as I understand these orders, to be treated as a loan repayable with interest in 24 months from date of starting of the plant, and not as I suggested to be adjusted by the monthly realizations of Royalty and by sale of Electric Power from the plant at present working, I beg to be informed whether I should open for the purpose a separate loan account with the Bankers independent of the Royalty account now in operation and withdraw the surplus from them monthly as heretofore.

I have the honor to be,

Sir,

Your most obedient servant,

Comptroller.

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read again :-

Govt: Pro: No.PI:2087-8 of 1st June 1903 requesting the Comptroller, Mysore Government, to arrange with Messrs.Coutts & Co., London, for financing the 2nd Installation, Cauvery Power Scheme.

Read :-

Letter No.6940-1943 of 9th June 1903, from the Comptroller, Mysore Government.

Order thereon No.PI:2274-5 Dated Bangalore 20th June 1903.

The Comptroller, Mysore Government, reports that while furnishing Messrs.Coutts & Co., London, with a copy of the Government order read above for information & guidance, he will request them to return 9 out of 20 lacs of Government of India Securities now in deposit with them. He solicits instructions whether he might open a separate loan account with the Bankers, independent of the Royalty Account now in operation, and withdraw the surplus from them monthly, since the several payments to be made by them periodically are to be treated as a loan repayable with interest in 24 months, and not, as suggested by him, to be adjusted by the monthly realizations of Royalty and by sale of Electric Power from the Plant working at present.

The Comptroller's suggestions regarding the withdrawal of 9 out of 20 lacs Government of India Securities from the Bankers is approved. As regards the question of the repayment of the loan, the attention of the Comptroller is drawn to term (3) in para 2 of the Government order by which it is meant that the earnings of which becomes available from time to time, should be utilized monthly in part payment, with interest, of the sums advanced to Government. Hence, the surplus with the Bankers need not be withdrawn. A separate account with them showing the adjustment of the loan, may be opened and a copy thereof submitted to Government, monthly for information.

(Signed) C.Rama Rao,

for Secretary.

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Office of the Comptroller,

No. Mysore Government,

Bangalore, Dated 24th June 1903.

From

E. R. Subrayer, Esq., B.A.B.C.E.

Comptroller of Mysore.

To

H. V. Nanjundayya, Esq., M.A.M.L.

Secretary to the Government of Mysore,

General and Revenue Departments.

Sir,

I have the honor to acknowledge the receipt of Government No. Fl:2274-5 dated 20th Instant in regard to the Financial arrangements for the 2nd Installation Cauvery Power Scheme.

2. I regret very much that I have to trouble the Government again for further enlightenment in regard to the terms of the arrangement.

3. Under the first term in para 2 of Govt: Order Fl:No.2067-8 of 1st Instant certain periodical payments are to be made in England between.June current & April 1905 and also a monthly payment of £2,000/- in India from August 1903 to October 1904 inclusive- I beg to know whether these payments have to be made by the Bankers out of <u>their own</u> Funds or out of <u>our</u> monthly income from Royalty and the earnings of the <u>1st Installation</u>. which is paid into their Bank to the credit of our current account with them and the net amount of which after paying Pension, Furlough allowances, Family Remittances &c., averaging 2½ lacs is under the present standing orders remitted by the Bankers to our Treasuries.

4. If the former I beg to know whether under term (3) No repayment of the loan can be made before the date of the starting of the plant of the 2nd Installation by which I understand the date from which the 2nd or the new Installation begins to work & earn- I beg also to be informed if the loan can be repaid <u>within</u> 24 months from the above date or has to be repaid in twenty four monthly instalments only from the earnings of the new Installation and any surplus Revenue from gold Royalties that may <u>then</u> become available from time to time- the earnings from the 1st Installation being withdrawn & utilized for

for other purposes.

5. I solicit the favor of a very early reply as I have to make the necessary provision in the Budget for 1903-4 for the amount of interest that will have to be paid to Messrs.Coutts & Co., on account of the £ 26,000/- payable in England between December 1903 & April 1904 and also on account of the £ 22,000/- (11 X 2000) that will be paid by them in India between August 1903 & June 04.

I have the honor to be,

Sir,

Your most obedient servant,

Comptroller.

Letter No.3473 dated 3rd July 1903, from the Chief Engineer in Mysore, to the Secretary to the Govt: of Mysore General and Revenue Departments.

Adverting to your letter No.Fl:2343 of the 29th Ultimo forwarding for my opinion copies of correspondence, receiv from the Comptroller in Mysore, on certain points in connection with the financial arrangements for the 2nd Installation, Cauvery Power Scheme, I have the honor to submit my views on the question raised in Mr.Subroyer's letter No. 7318/1497 dated 24th June 1903, para by para.

Para 1. The sum of Rs.35,400/- referred to in para 1 of Mr.Subroyer's letter was allotted for the marginally noted works; and the necessity for these works could not have been foreseen at the time when Captain deLotbiniere gave the figure of £70,000/- as being the probable cost of the 2nd Installation, and when he was negotiating for the loan with Messrs.Coutts & Co., This sum (Rs.35,400) has, therefore, to be met from General Revenues of the State, and should not be considered as forming a part of the £70,000/ sanctioned for the 2nd Installation.

I should here state that the cost of the 2nd Installation given by Captain deLotbiniere can only be considered an approximate estimate, and we cannot state what the actual cost will be until the plans and estimates &c., are received from England to enable more accurate estimates being framed.

Para 2. The sum of Rs.40,000/- ordered to be placed at my disposal in Govt: Order No.Fl:2089-90 dated 1st June 03, for collection of materials and clearing sites in connection with the 2nd Installation may be considered as forming a part of the sum of £70,000/- sanctioned for the 2nd Installation.

Para 3. This proposal may be approved.

II. Letter No.7333 dated 24th June from the Comptroller's paras 3 & 4. I am of opinion that the orders of Governmen

Rs 25,400
Rs 9,119
Rs 311
Constructing Retaining Quarters at Kolar Gold Fields
Constructing 2 rooms for Store of Spare parts of machinery at Sivasamudram Rs 6,560
Erecting Incline Tramway
Erecting Operators Quarters at Sivasamudram
Rs 8,000
Rs 1,410
Miscellaneous

Government in para 2 (1) and (3) of Proceedings No.Fl:2087-8 dated 1-6-03 are quite clear that the periodical payments agreed upon be made by Messrs.Coutts & Co., according to terms of the several contract agreements; such payments being adjusted not only from the earnings of both the 1st & 2nd Installations, Cauvery Power Scheme, but also from ~~the~~ any surplus revenues which Messrs.Coutts & Co., may have in hand or may receive from time to time on account of Royalties from the Kolar Gold Fields.

Para 2 (3) of these Proceedings lay down the period within which the loan (if such loan is necessary only?) has to be finally repaid The sources of Revenue from which such loan can be repaid are also it seems to me sufficiently defined in para 2 (3) of above Proceeding viz 24 months from the date of the starting of the Plant or it may be better to say 42 months from date of the first payment.

III. The connected papers are herewith forwarded.

Mysore Government

General & Revenue Secretariat.

Dated Bangalore 15th July 1903.

M e m o. No.Fl:122

Copy of the above is forwarded to the Comptroller, Mysore Government, with reference to his letters Nos.7318/1497 and 7333 dated 24th June 1903 for information & guidance.

"By Order"

C.Rama Rao,

For Secretary.

Registered

59, Strand, London
W.C.
2nd July 1905

Sir

We are favoured with the copy which you send us of the proceed-ings of the Government of His Highness The Maharaja of Mysore relative to financing the second Installation of the Cauvery Power Transmission schmme. In accordance therewith we are returning to you Rs/ 500000. Indian Government 3 1/2 per cent notes of 1905, part of the Rs 5000000 deposited with us by the Mysore Government. The notes will reach you through our friends the Bank of Bengal, Calcutta, to whom we are forwarding the upper halves by this mail, and the lower halves by the mail of the 10th Instant, for enfacement of payment of interest at Madras. Your acknowledgment will oblige in due course.

We now send for signature by the Dewan and return to us a Memorandum or charge on the Rs 11000000. of Indian Government 3 1/2 per cent Notes of 1905 remaining with us. We shall also be glad to receive instruc-ions from the Dewan as to the Extent to which we may follow Captain T.H. Thomson's directions for general payments, salary &c in connection with/ the second Installation of Power, regarding the Cauvery Scheme. In anticipation of the receipt of such instructions we have paid at the request of Captain Thomson £ 5450 to the General Electric Company as a preliminary payment of 10 per cent on their contract, and the amount has been charged to a seperate account which we have opened and designated, 'The Electric Power Transmission 2nd Installation Account'.

We have also paid, on that account, Captain Thomson's Draft for £ 755:10, in favour of Messers Mechan & Sons, said to be a preliminary payment on their contract.

Captain Thomson further advises us of the issue of his cheque £ 515, payable to Messers Escher, WYSS & co being a preliminary payment on their contract.

We are

Sir,
Your most obedient servants,
Coutts & co

Mr Cubbon Esqr
Commissioner &
Chief Secretary to the
Government of Mysore
Bangalore
India

59 Strand, London,

1st July 1903.

Sir,

We beg to hand you, herewith, the usual monthly statement of the Royalty account together with a List of the Requisitions outstanding on the 30th Ultimo and the vouchers in support of the payments made by us on behalf of the Mysore Government.

The Statement shows a balance of £9639-17-1

Reserving

Balance of	£1000	
and Requisitions outstanding	£2335-3-5	
		£3335- 3-5
		£6304-13-6

against which Captain Thomson has authorized the payment of £3033-3-9 to the General Electric Co., in final settlement of their old Contract, leaving for remittance to you £2721-9-11, for which we enclose First of Exchange of a Bill for Rs.40,742-13-8 on the National Bank of India, Madras, on demand.

Your usual acknowledgment will oblige

We are,
Sir,

Your most obedient servants,
(Signed) Coutts & Co

P.S.

Since writing the foregoing we have made the payment of £3033-3-9 above referred to, and the Royalty Account has been debited accordingly.

F.R.Subroyer, Esq.
Comptroller,
The Mysore Government,
Bangalore, India

Read:- 1 to 2

Notes submitted by the Comptroller, Mysore Govt., on the consolidated Budget estimates of receipts and expenditure for the year 1903-04.

Order :

Govt. observe that in the notes read above, the Comptroller has raised certain questions which do not directly bear upon the estimates submitted, and would have been more appropriately placed before Govt. as independent matters instead of being brought in as side issues in connection with the Budget.

2. The first complaint is that the duties and responsibilities of the Comptroller have not been clearly defined. But para 3 of Govt. Progs. No. Fl.1150-1192-18-01-02 dated 7-2-03 quoted by him is a sufficient definition of his ~~situation~~ position in this respect. The desirability of the Comptroller "deciding on all account procedure and reporting on all

D
No. H 1086-1128
dt 29.10.03
29.

Please link this up tomorrow or at 9 or afternoon at 0 1 PM
14.11.03

Call over if I finish the draft reply I am at present
14/9/3

matters of finance and expenditure" is clearly laid down and the rules are then prescribed, The Comptroller has, it is to be feared, mistaken the intention and misunderstood the scope of the functions laid down in these rules. According to his own statement he has been consulted and he has advised regarding the financing of the Mad. Installation Kaveri Water Power Scheme. The advice of the Public Works Dept. is said to have been accepte in preference to that of the Comptroller. If after considering his advice, Govt. has been compelled not to adopt it either wholly or in part, it is not a matter to which the Comptroller can reasonall take exception, though, it may be observed, the Comptroller is wrong in thinking that his advice has been set aside in this instance. Govt. cannot find any justification for the Comptroller refraining from proferring his advice on the Budget estimates in accordance with the rules which have been very carefully laid down and admit of no doubt or ambiguity.

3. Clause 5 and the note thereunder appearing under para 11 of the rules deal with the question of authorizing the Comptroller to utilize the

whole of the savings of his office establish ment for extra temporary establishment, and for maintaining an adequate number of apprentices to deal with special work. This refers to a matter already once decided by Govt. and if the Comptroller has to make a further representation, it will receive due consideration again.

4. Regarding the question about financing arrangements with Messrs. Coutts and Co., London, in connection with the 2nd Installation, Kaveri Water Power Scheme, the company in their letter dated 28-4-03 say: "There will not be any objection on our part to the Comptroller's proposals that the surplus royalties be used monthly in part payment of any sums which we may have advanced to the Mysore Govt". In Govt. Order No. Fl. 2274-5 dated 20-6-03, ~~to~~ the Comptroller was distinctly informed "that the earnings of the new Installation and any surplus revenue from gold royalties, which becomes available from time to time, should be utilized monthly in part payment, with

interest, of the sums advanced to Govt." and a direction was given to him as follows:"hence the surplus with the Bankers need not be with-drwan". In the letter of the 1-8-03 sent to Messrs. Coutts and Co. , under the Dewan's signature, it is said " you will hold the said notes as security to you for any sum by which the 'Electric Power Transmission 2nd. Installation' account you are opening for the Govt. may, at any time, be over drawn." The word overdrawn would be meaningless, if monthly adjustments were not made. It does not therefore seem that there is anything to prevent Messrs. Coutts and Co. from being asked to pay out of the balance belonging to the Mysore Govt. in their favour whenever such balances are avilable The Comptroller, Mysore Govt. has already been requested to make a separate reference to Govt. if further action or explanation be required on any points in this connection (vide para 5 of Govt. Progs. No. Fl. 483-523 dated 20-8-03).

Copy of ~~Dewan's~~ letter to Coutts & Co. No 1030 dated the 22nd ~~also~~ ~~forwarded for the information~~ which of the Comptroller has already been consulted by the Govt on this point is also forwarded for information

5. To ensure the prompt and timely disposal of the Budget estimates, the Comptroller suggests the prescribing of the following rules. Govt. consider them suitable for the purpose and are

pleased to direct that they should adopted and observed strictly in future by all the Deptts. concerned.

(i) Heads of Deptts. are requested to note that if their Budgets be not received on or before the dates prescribed in schedule A of the financial rules (No. Fl. 1150-1192-18-01-02 dated 7-2-1903), the provisions of the previous year's Budget will be repeated and sanctioned by Govt..

(ii) Govt. sanction of Departmental Budgets should be communicated to the Compt roller on or before 1st of May. If no such sanction be communicated before that date, the Comptroller will repeat the provision of the previous year's Budget in his consolidated Budget, and for any additions and modifications proposed or subsequently sanctioned, submit a separate list for the consideration of Govt. along with the consolidated Budget.

(iii) Individual sanctions of additions and modifications intended to be included in the Budget should also be communicated to the Comptroller on or before

the 1st. of May. Any sanction subsequently accorded will be entered in the separate list to be submitted to Govt. along with the consolidated Budget as already directed in Govt. Order No. Fl. 8361-402 dated 30-6-03.

(iv) To prevent delay in the Press, the forms of the Budget and of the Comptroller's notes thereon should be kept standing with the type and the Supdt. Govt Printing should on no account break them up with out the special sanction of Govt. obtained through the Comptroller.

Secretary 26/8/03

24/8/03

To

The Comptroller, N. C.

The Dy. Commrs. of Districts.

The other Heads of Deptts.

23.X.03

attended.

READ—

Notes submitted by the Comptroller, Mysore Government, on the consolidated budget estimates of receipts and expenditure for the year 1903-04.

No. Fl. 1086-1128, DATED BANGALORE, 29TH OCTOBER 1903.

ORDER THEREON.—Government observe that in the notes read above, the Comptroller has raised certain questions which do not directly bear upon the estimates submitted, and would have been more appropriately placed before Government as independent matters instead of being brought in as side issues in connection with the budget.

2. The first complaint is that the duties and responsibilities of the Comptroller have not been clearly defined. But para 3 of Government Proceedings No. Fl. 1150-1192—18-01-02, dated 7th February 1903, quoted by him, is a sufficient definition of his position in this respect. The desirability of the Comptroller "deciding on all account procedure and reporting on all matters of finance and expenditure" is clearly laid down and the rules are then prescribed. The Comptroller has, it is to be feared, mistaken the intention and misunderstood the scope of the functions laid down in these rules. According to his own statement, he has been consulted and he has advised regarding the financing of the 2nd Installation, Cauvery Water Power Scheme. The advice of the Public Works Department is said to have been accepted in preference to that of the Comptroller. If after considering his advice, Government has been compelled not to adopt it either wholly or in part, it is not a matter to which the Comptroller can reasonably take exception, though, it may be observed, the Comptroller is wrong in thinking that his advice has been set aside in this instance. Government cannot find any justification for the Comptroller refraining from proffering his advice on the budget estimates in accordance with the rules which have been very carefully laid down and admit of no doubt or ambiguity.

3. Clause 5 and the note thereunder, appearing under para 11 of the notes, deal with the question of authorizing the Comptroller to utilize the whole of the savings of his office establishment for extra temporary establishment, and for maintaining an adequate number of apprentices to deal with special work. This refers to a matter already once decided by Government, and if the Comptroller has to make a further representation, it will receive due consideration again.

4. Regarding the question about financing arrangements with Messrs. Coutts & Company, London, in connection with the 2nd Installation, Cauvery Water Power Scheme, the company in their letter dated 28th April 1903 say: "There will not be any objection on our part to the Comptroller's proposals that the surplus royalties be used monthly in part payment of any sums which we may have advanced to the Mysore Government." In Government Order No. Fl. 2274-5, dated 20th June 1903, the Comptroller was distinctly informed "that the earnings of the new Installation and any surplus revenue from gold royalties, which becomes available from time to time, should be utilized monthly in part payment, with interest, of the sums advanced to Government;" and a direction was given to him as follows:—"Hence the surplus with the Bankers need not be withdrawn." In the letter of the 1st August 1903, sent to Messrs. Coutts & Company, under the Dewan's signature, it is said "you will hold the said notes as security to you for any sum by which the 'Electric Power Transmission 2nd Installation' account you are opening for the Government, may, at any time, be overdrawn." The word overdrawn would be meaningless, if monthly adjustments were not made. It does not therefore seem that there is anything to prevent Messrs. Coutts & Company from being asked to pay out of the balance belonging to the Mysore Government in their favour whenever such balances are available. The Comptroller, Mysore Government, has already been requested to make a separate reference to Government if further action or explanation be required on any points in this connection (*vide* para 5 of Government Proceedings No. Fl. 483-523, dated 20th August 1903). Copy of letter to Messrs. Coutts & Company, No. 1030 of the 22nd instant, which the Acting Comptroller has already seen when consulted by the Dewan on this point, is also forwarded for information.

5. To ensure the prompt and timely disposal of the budget estimates, the Comptroller suggests the prescribing of the following rules. Government consider them suitable for the purpose and are pleased to direct that they should be adopted and observed strictly in future by all the Departments concerned :—

(1) Heads of Departments are requested to note that if their budgets be not received on or before the dates prescribed in Schedule **A** of the Financial Rules (No. Fl. 1150-1192—18-01-02, dated 7th February 1903), the provisions of the previous year's budget will be repeated and sanctioned by Government.

(2) Government sanction of Departmental budgets should be communicated to the Comptroller on or before 1st of May. If no such sanction be communicated before that date, the Comptroller will repeat the provision of the previous year's budget in his consolidated budget, and for any additions and modifications proposed or subsequently sanctioned, submit a separate list for the consideration of Government along with the consolidated budget.

(3) Individual sanctions of additions and modifications intended to be included in the budget should also be communicated to the Comptroller on or before the 1st May. Any sanction subsequently accorded will be entered in the separate list to be submitted to Government along with the consolidated budget, as already directed in Government Order No. Fl. 2361-402, dated 30th June 1903.

(4) To prevent delay in the Press, the forms of the budget and of the Comptroller's notes thereon should be kept standing with the type ; and the Superintendent, Government Printing, should on no account break them up without the special sanction of Government obtained through the Comptroller.

H. V. NANJUNDAYYA,
Secy. to Govt., Gen. & Rev. Depts.

To—The Comptroller, Mysore Government.
The Deputy Commissioners of Districts.
The Other Heads of Departments.

Exd.—C.V.